

# A Better Tomorrow 2025 | Sustainable Development Report





Delta Electronics (Thailand) Public Company Limited.

Symbol: DELTA

Listed: The Stock Exchange of Thailand

Industry: Technology

Sector: Electronic Components

Type of operation: Manufacturing for export and technology solution provider. Headquarter: 909 Soi 9 Moo 4 Pattana 1 Rd., Bangpoo Industrial Estate

(EPZ.) T. Praksa A. Muangsamutprakarn Samutprakarn,

THAILAND 10280

Registered capital: THB 1,259,000,000 shared at par value of Baht 0.1

Paid up capital: THB 12,473,816,140 shares at par value of Baht 0.1 (As of 31 December 2024)

Proportion of free float: Thai CAC status: Publication year: Report type: Adherence level: Report period: Report cycle: Language:

Number of pages:

Website:

Audited Financial statement:

23.57% (As of 28 February 2025)

Certified member

2025

GRI Standards In accordance - Core 1 Jan - 31 Dec 2024 Annually in June English and Thai

166 (including complementary parts and

GRI content index)
https://deltathailand.com
https://tinyurl.com/5n97ahj7

## To Provide innovative, clean and energy-efficient solutions for a better tomorrow.

| 1) Introduction  |  | 2) Cooperate Governance                                  |  | 3) Sustainable Development   |  |
|--|--|--|--|--|--|
| 4<br>5<br>6<br>9<br>10<br>11<br>12<br>13<br>14                       | At Glance: Executive Summary Corporate Culture Forewords by the President Our Journey Overview Powering Green Innovations Innovations for Better Tomorrow Portfolio Our Structure Success Stories  | 17<br>18<br>20<br>21<br>22<br>25<br>27<br>29<br>31<br>34 | Board of Directors Structure of BOD Board of Directors Performance Assessment Management Committee Nomination and Compensation Committee Information Governance Information Technology Committee IT Security Culture and Employee Participation Ensure norm of transparency Delta Stands Against All Forms of Corruption   | 36<br>37<br>40<br>43<br>45<br>46<br>49<br>54                                     | Our Progress to Sustainability The Matters Material Issues Assessment Our Commitment Risk and Sustainable Development Organization The Risk Enterprise Risk Management Process From Responsibility to Sustainable Growth   |
| 4) Responsible Supply chain  |  |  | riendly Operation  | 6) Better  | Together   |
| 59<br>60<br>62<br>63<br>65<br>66<br>68<br>69<br>71<br>74<br>76<br>77 | Responsible Supply Chain Enhancement New Supplier Assessment Tier-1 suppliers Supplier Biodiversity Risk Assessment Social and Environmental Risk Assessment Suppliers Potentially Expose to ESG Risk Risks in High-Tech EE Component Supply Chain Invasion of New Biomes for Raw Material Extraction Conflict Mineral Sourcing Circular economy promotion Next Step to Carbon Reduction Annual Sourcing Day Event Promotion of supplier's capacity to access to ESG | Towards 2050 Net Zero Sement  81                         | Plan with Awareness A Greener Process Climate Action Journey Eco-friendly Operation The Life Cycle Assessment (LCA) Product Energy Use and Savings Eco-labels and Eco-declarations Keep Introduce Innovative Solutions Retain Innovation Pipeline Energy Saving in 2024 Process Innovation Waste in Focus Emission Release | 117<br>118<br>123<br>133<br>141<br>155<br>158<br>160<br>161<br>164<br>174<br>175 | A Mutual Betterment Our Colleagues The 9 Pillars of Delta's Employment Policy Training Performance Health and Safety Eco-friendly Habit Cultivation Employee Retention Inclusive Well-being Philanthropic Activity Participation and Membership We Learn and Share Your Satisfaction, our Pride A Better Tomorrow for Next Generation Award and Recognitions |
|  |  |  | We Maintain Water Security Wastewater recycling, and reuse program Rainwater Use and Training Program Biodiversity Biodiversity with Green Building Ensure Natural Resources Conservation  | 7) Appen  185 187 190 191  | About this Report Calculation Methods Independent Assurance Statement GRI Content Index  |

#### Reporting standard

This report has been prepared in accordance with the GRI Standards: Core Option in both English and Thai. All the information in General Disclosure The material issues of this report has been selected as per the Company's stakeholders' feedback via our on-line questionnaire published on https://goo.gl/HKsqeV, stakeholder engagement log collected by our domain experts, face-to-face random interviews, emerging risk and issues consideration, social media log and media stakeholders' analysis. The Company bases on Global Reporting Initiative's GRI Standards, Dow Jones Sustainability Index, SET Sustainability Awards frameworks, stakeholder interests and emerging issues to identify the questionnaire's aspects per sustainability context, data collection as well as the report implementation.

The report qualitative and quantitative contents can be obviously indicated with the GRI Content Index which is shown on the final page after table of Company's performance. In addition, to boost up both internal and stakeholder participation, Delta adds the linkage of this report to related sustainable business practices into its GRI content table. Delta has engaged Lloyd's Register, an independent third party, to provide external assurance for selected environmental and social indicators and ensure the accuracy and reliability of the data reported herein.

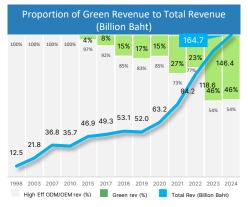


## At Glance

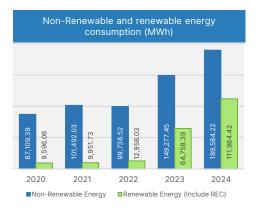
## **Executive Summary**

- According to IMF's January 2025 global outlook update, Southeast Asia, Australia, Europe and the U.S. economies show moderate growth despite global uncertainties. India sees strong growth driven by domestic demand. Delta's fundamentals are firm with core businesses well-positioned for growth. Delta shall leverage growth opportunities in AI, infrastructure, and automation solutions
- Delta informed its shareholders in recent AGM dated 2 April 2025 that The Company has established the strategic priorities for 2025 as follows:
  - Achieve sustainable double-digit growth driven through eco-friendly and diversified products/solutions;
  - Enhance business growth through AI;
  - Expand manufacturing and research & development operations in Thailand and India
  - Develop its personnel and value chain's capabilities
  - Expand regional presence by establishing new offices in Vietnam and Malaysia
  - Invest to meet RE100 and SBTi targets.
- Delta India's factories in Rudrapur, Gurgoan, and Krishnagiri achieved a total of 74.9% of the production target in Q4 2024. The company continues to optimize operations to accelerate line setup and adapt to market conditions.
- For sustaining its environmentally friendly innovation, the company has enhancing Thailand's facilities for next level of growth while accelerating the "Design in India, Design for the World" initiative with the inauguration of a new R&D center in Bangalore, India since Sept 2024.
- In 2024, the Company has revised its Anti-Corruption Policy and Code of Conduct Handbook to strengthen its anti-corruption measures. Additionally, the Integrity Undertaking document has been updated with stricter measures, and all suppliers both existing and new are required to sign the document to acknowledge the Company's commitment to conducting business with integrity.

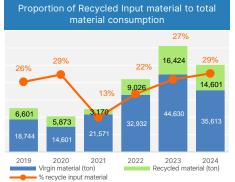
For more information on the 2024 executive summary is publicly available at our Press Release and Minutes of the 2025 Annual General Meeting.

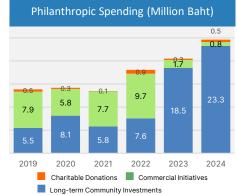






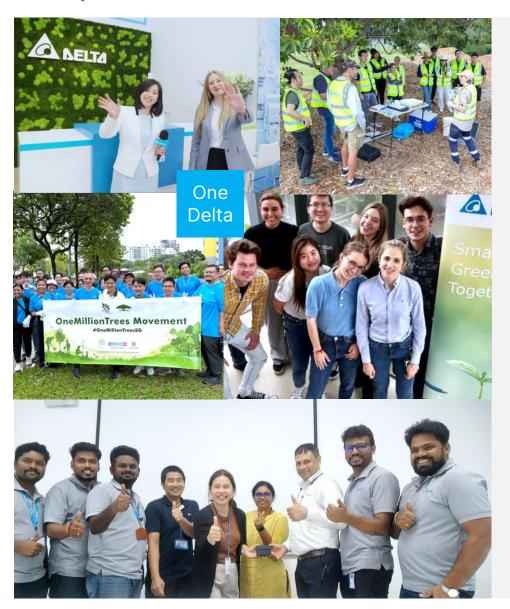






Corporate Sustainable Responsible **Eco-Friendly** Approach and Introduction **Better Together** Sustainable Development Report **Supply Chain** Governance Development Operation Appendix

# **Corporate Culture**



Core values are the foundation of corporate culture, influencing the behavior and decisions of employees and shaping the image and style of the corporate culture. They play a crucial role in determining a company's success. In the past, Delta's corporate culture and values have led to our vision and strategy and laid the critical foundation for our success.

As Delta's development strategy shifts from ODM to OBM to emphasize the Solution Business, and as cross-BG and cross-Region cooperation increases, we need to understand the real needs of our customers and provide suitable solutions that surpass their expectations. Only when we can collaborate with an altruistic mindset and keep learning and innovating, can we integrate technology and products to provide greater added value. To maintain our competitiveness, we are integrating the above vital elements to redefine our core values as: Integrity, Innovation, Collaboration, Inclusion, and Empowerment. The definitions and summary of these values are as follows:

#### Integrity

Honestly dedicated to achieving quality with our work, upholding the highest level of professional standards and matching our words with action.

#### Innovation

Looking forward to discover future possibilities, embracing continuous learning to innovate on creative solutions and breaking through the status quo.

#### Collaboration

Creating synergetic partnerships that achieve shared goals with agility and precision, putting partners, clients and users at the center of our collaborative efforts.

#### Inclusion

Open to diverse perspectives, respecting of differing opinions and inclusive of various backgrounds that offer unique contributions.

#### **Empowerment**

Achieving our own success by empowering others to realize their own goals, encouraging active and enthusiastic growth to fulfill everyone's potential.

Our values guide how we work and grow, helping us create better solutions and stronger collaboration across teams and regions. With this foundation, we are moving steadily toward a future of sustainable growth and lasting impact.

# **Forewords**

#### Dear valued stakeholders,

Over the past year, global issues from geopolitical tensions to energy transitions, changing regulations and resource constraints had brought new challenges for business worldwide. Through it all, Delta stayed true to our brand promise- Smarter. Greener. Together. Amid the volatility of the recent global economic climate, we closely monitored geopolitical developments in 2024 and 2025 that could affect our value chain and stakeholders and took proactive actions. Our success during this period reinforced the importance of ethical, transparent, and sustainable sourcing. At Delta, we work with suppliers to trace materials, uphold fair labor practices, and reduce environmental impact. We believe growth must never compromise integrity or the planet.

To meet rapidly growing demand, we are expanding manufacturing, strengthening supply chains while generating more local jobs, adopting even greener production, and accelerating our ESG initiatives in Thailand and India.

Despite the challenges, Delta achieved record revenue in 2024, driven by our high-efficiency products and solutions. These help our customers cut emissions and adapt to the latest technology disruptions while improving our own carbon footprint. This success has once again affirmed that our commitment to sustainable development driven by ESG principles is the right path forward.



# **Forewords**

2025

Clean energy is not just a necessity, it is a path to shared prosperity and long-term resilience. Our decarbonization efforts continue through energy-saving upgrades, increased solar power which now accounts for 10% of our energy use, and rapid ecoinnovation supporting the global shift. We are fully committed to reaching carbon neutrality by 2030 and net zero by 2050. To advance these goals, we joined RE100 and use internal carbon pricing to encourage investments toward meaningful emissions reductions instead of incremental gains.

Introduction

We employed our own solutions and technologies, such as the proprietary Al enabled Digital Twin solution, to optimize energy use and reduce waste. These tools are developed in-house to align with our operational and sustainability objectives. Beyond carbon reduction, we support nature restoration through advanced automation technology for Singapore's 100K Corals Initiative, supporting large-scale coral restoration through smart aquaculture systems at St. John's Island.

People are the foundation of our success. We continue to invest in the safety, health and well-being of our employees, and promote the values of inclusion, collaboration and creativity at work because we believe these core values make us stronger. Our investment in R&D focuses on innovation, eco-design, and circular processes that reduce emissions and waste. These efforts are supported the appointment of a new Chief Technology Officer in 2025, as well as by comprehensive training across all levels and collaborations with renowned universities and institutions.

Beyond employee development, we help youth, community and our supply chain prepare for a changing climate. Through the Delta Cup, we run hands-on competitions challenging young people to reimagine products and solutions for climate change and technology needs that support our innovation pipeline and Thailand 4.0 ambition. We've also expanded our volunteer base to reach out to more school children, helping them understand climate change and inspiring STEM careers. At the same time, we initiated ongoing dialogues with suppliers to track and support their efforts to reduce environmental footprints and increase circular economy practices in products and processes.

Looking ahead, we will continue to scale responsibly. Our strategy includes expanding eco-innovation, advancing clean energy, ensuring ethical sourcing and business practice, and strengthening data privacy and cybersecurity in the AI era. These priorities are key to building stakeholder trust and achieving long-term sustainable growth.

Lastly, thank you to all organizations and institutions that honored us in 2024. Your recognition encourages us and reminds us of our responsibility. And to every Delta team member, thank you for your resilience and commitment to our shared vision.

As we move forward, we remain focused on meaningful progress rooted in our values and shaped by the needs of tomorrow.

> Chena An (Victor). Chief Executive Officer Chairman of Risk and Sustainable Development Committee

PART 1

# THIS IS **DELTA**

An overview on Delta's milestone, products, operation site, market presence, success stories, value chain, sustainability management, CSR commitment, long-term sustainable goals, risk and opportunity.





# **Our Journey**

1988

• 1998Establish Delta electronics (Thailand) PCL.

#### 2003

- Acquire ASCOM Energy system AG
- Start operation in India

#### 2011

- Achieved ISO14064-1 standards
- Achieve ISO 5001 Standard

#### 2013

· Started industrial solutions business in South-east Asia

#### 2019

- · Certified member of Thai CAC
- Implement ISO27001
- Invest in new factory in Krishnagiri, Tamil Nadu, India

#### 2021

- Achieve UL2799A ZWTL, Platinum class
- · Listed in DJSI World and Emerging Indices. **ICT Industry**
- Thailand Best **Employer Award**
- Rudrapur plant achieved 108% production target

#### 2023

- Establish 3<sup>rd</sup> party Whistleblowing channels
- Utilize Internal Carbon Pricing mechanism to fasten renewable energy
- Achieve RE41
- CDP disclosure cover 100% of manufacturing site



1995

Listed in Stock Exchange of Thailand as "DELTA"

2007

Establish manufacturing plants in Slovakia

## 2012

- Start solar energy business
- First wind turbine inverter installed in Europe
- Achieve 80 Plus Platinum for its high-efficiency power supply

## 2017

- Merge Delta Power Solutions India with **Delta Electronics** India
- Establish R&D Center in USA
  - LEED certified at Thailand HQ

#### 2020

- Establishment of Covid- and **Emergency Taskforce** Team
- Listed in MSCI sustainability indexes
- Leader Rank in Global Child Forum 2020 SEA Benchmark
  - M&A Eltek Australia

#### 2022

- Enhance renewable energy mix through **REC** purchasing
- SBTi Net-zero Commitment approved

#### 2024

- Achieved RE58
- · Winning Prime Minister's Best Industry Award
- · The only company from Thailand listing in the Fortune Asia Future 30
- · Expansion of Plant 8 and R&D Center for EV Manufacturing and Innovation
- Expand R&D operation sites in India

# Overview

Delta Electronics (Thailand) Public Company Limited ("Delta" or "Delta Thailand" in the following content) is a manufacturer and exporter of power supply, electronics equipment and parts. The company was inaugurated on June 16, 1988, with THB 40 million in initial capital and converted to a public limited company on September 23, 1994, and listed on the Stock Exchange of Thailand on July 24, 1995, under the symbol of "DELTA". As of December 31, 2023, the company has THB 12,590,000,000 in registered capital with THB 12,473,816,140 in paid-up capital at THB 1 par value per share.

Delta is one of the world's leading producers of power supplies and electronic components that include cooling fans, EMI filters and solenoids. Our businesses are now mainly involved in power management solutions. Our current power management product line covers various types of power supplies including power systems for information technology, telecommunications, industrial applications, office automation and medical industries; and power supplies for servers, networking and DC-DC converters and adapters. Delta slightly transforms its role to power management and automation solutions provider.

Significant investments and projects undertaken in 2024 include

At present, the company has 2 mains sites in Thailand, our headquarters in Bangpoo Industrial Estate, Samutprakarn and another plant in Wellgrow Industrial Estate, Chachoengsao. Our overseas manufacturing plants are in India (Rudrapur, Gurgaon and Krishnagiri), Slovakia (Dubnica nad Váhom and Liptovsky Hradok).

Delta continually reviews and adjusts its business and investment strategies based on market dynamics and regulatory changes. In 2024, the company capitalized on the surging demand for AI technology, driving growth in the next generation data center portfolio. To grasp business opportunities from global growing demand to meet carbon neutral target, the Group had significant capital commitments amounting to Baht 6,083 million, EUR 13 million or approximately Baht 460 million and INR 5,781 million or approximately Baht 2,298 million in respect of the building construction, purchase of machinery and equipment, assets under installation and under construction valued 7,118 Million Baht. This significant investment was not only to support the global growth in renewable energy demand, but also help our regional customers to reduce GHG scope 3 from the logistics process.

Our worldwide network of sales and technical support teams are located in Asia, the USA and Europe. These teams are backed by centrally located design-engineering centers that diagnose problems during the design and production stages. This can be demonstrated by Delta Thailand's latest investment structure disclosed in our Annual Report page 44-46 To stakeholders informed, Delta Thailand's major shareholders has publicly disclosed https://deltathailand.com/en/share-capital-and-shareholding.

As a strategic partner to the world's technology leaders, Delta has made a firm commitment to provide leading-edge product/system solutions at a reasonable cost, less environmental footprint and with the highest quality.





# **Powering Green Innovations**

Delta continues to enhance product energy efficiency and to develop integrated green energy products, energy-saving products and solutions, which help clients conserve more energy and achieve even higher cost-effective performance. With our expertise in designing and creating high-efficiency power supply, Delta leverages our market leading power supply technology to create greener product and solutions that enhance quality, reliability, customer satisfaction and necessary ESG actions for our stakeholders. Since 2010, the company realized its potential to relief global climate change with smarter and greener solutions. Consequently, Delta gradually phased in to solution business since 2015 with healthy growth in EV, green and energy-efficient solutions which are potential opportunity implied from the company's awareness of Climate Change impact to broad society.

We commit ourselves to the advancement of power and electronics technology to provide "smarter" products and solutions with high efficiency. It helps us make a "greener" and more environment friendly way of life possible. We collaborate with our partners by listening to their needs and accomplishing our mission "together".

Visit <a href="https://deltathailand.com/en/products-and-solutions">https://deltathailand.com/en/products-and-solutions</a> to learn more about our products and solutions. or drop your queries to our sales managers at products\_info@deltathailand.com to get more information on our products & solutions.



#### Delta's Business Segmentation Mapped to EU Taxonomy Activities The power electronics segment is a business segment which designs, manufactures, and sales of power supplies applied to computer, server, office automation equipment and household electric appliances. Manufacture of electrical and electronic equipment Contribution: Circular economy Mobility segment (former was electric vehicle solution under power electronics segment) is a business segment which designs, manufactures, and sales of power supplies applied to e-Drive System and Power Electronics System in driving electric vehicle. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) Contribution: Climate mitigation **Infrastructure segment** is a business segment which designs, manufactures, and installations of information and communication technology infrastructure and energy system infrastructure. Installation, maintenance and repair of renewable energy technologies Contribution: Climate mitigation Automation segment is a business segment which designs, manufactures, and installations of industrial and building automation Provision of IT/OT data-driven solutions Contribution: Circular economy Others segment: Small component for electronics and electric devices. Others 0.002% Automation 3%

According to the EU Taxonomy, Delta's collectively ensures "Do No Significant Harm" across Climate Mitigation, Climate Adaptation, Water, Pollution Prevention, Biodiversity, and the Circular Economy. Relevant minimum safeguards include the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the ILO Fundamental Principles and Rights at Work, and the International Bill of Human Rights, in compliance with point (17) of Article 2 of Regulation (EU) 2019/2088

Power electronics 54%

% to 2024 consol revenue

# **Innovations for Better Tomorrow**

We look forward to continuing our journey of excellence, driving innovation, and creating the positive working environment that empowers our employees to achieve their full potential to go smarter, greener, together. Despite the risk of recession in the global economy, Delta sees demand for essential infrastructure and investment in long-term sustainable innovation driving growth in line with market demand. The DET innovation include below:



# **Industrial Automation**

- Electronics
- Rubber & Plastics
- Fluid Automation Systems
- Woodworking Machinery
- Logistics and Transportation
- Textiles
- Machine Tools and Metal Processing
- Printing & Packaging





## **Building Automation Solutions**

- Building Automation
- Lighting Design
- Smart Street Light
- Connected Lighting
- Smart Surveillance Delta SmartPASS
- UNO Indoor Air Quality Monitoring





## **Telecom Energy Solution**

- Outdoor ECO Cooling Enclosure
- Renewable Energy Power System
- Outdoor Telecom Power Solution
- SMCS





## **Data Center** Solution

- Micro Data Center
- POD
- Containerized Data Center
- Power Container





## Display and **Monitoring Solutions**

- Display System Solutions
- Display System Integration







# **Portfolio**

Delta's brand emphasizes innovation and energy conservation and combines robust business development with comprehensive corporate social responsibility. The company seizes on the latest global trends of today's fast changing industrial landscape and climate change issues by creating ultra-efficient and reliable energy-saving solutions for environmental protection, energy conservation and value-add.

According to Delta's Investment Policy, most of the companies in the group operate business related to electronic products or businesses that are related to or support the operations of the Company. From which these companies have different strengths that can help each other support each other. The Company has closely supervised the operations, especially its subsidiaries, by sending directors or executives to supervise policies and business directions as well as to report the operating results and follow up the operating results closely and continuously. This makes the subsidiaries in the group understand the working direction and aims to work together to provide the best service to customers as well as to strengthen the group's business. Our merger and acquisition activities not only help Delta to strengthen its brand image and market presence; but also, another way to strengthen our value chain of innovation among Delta group. Up to the reporting period, there was non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship.

Our strong belief in Delta's brand drives the synergy of leading technology and business partner cooperation in our ongoing creation of ultra-efficient and reliable products and services including power and component products, industrial automation, energy management systems and consumer electronics products that support a smart and environment-friendly future.

"To provide innovative, clean and energy-efficient solutions for a better tomorrow." is both our corporate mission and our commitment to environmental protection. Delta commits to its brand promise of "Smarter. Greener. Together." in our core value and product development inspiration. Our brand not only embodies what we demand of ourselves, but also is a commitment to our investors, customers, and employees alike.

Among 50 most valuable Thai brands, Delta Thailand has achieved significant recognition in the corporate world, ranking number 13 with a brand value over 1.0 billion USD, as evaluated by Brand Finance. This accomplishment underscores Delta Thailand's robust presence and strategic positioning in the market, highlighting its enduring brand strength and influence in the industry.



Listed in Brand Finance's Thailand 50 and ASEAN 500 directory

**Brand Value USD 1.0 Billion** Rank # 13

> **Brand Strength BSI 75.7**

> > Rank # 19

**Building Automation** Data Center Solutions









**Industrial Automation** 



Trihedral



**Display & Monitoring** 





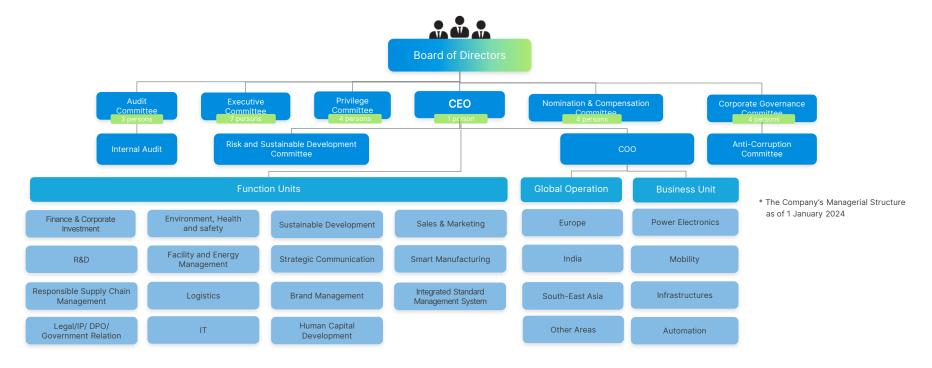


A Delta Associate Company

Component



## **Our Structure**



Despite its global reach and diverse array of products, solutions, and businesses, Delta has established a straightforward organizational structure for delegating authority on economic, environmental, and social issues. By implementing a policy of flat reporting lines, strategic targets and directives from the highest governance body are communicated to senior executives and employees through various approaches.

While all executive-level positions at Delta are responsible for economic, environmental, and social matters within their respective functions, the Sustainable Development (SD) Office was created to link smarter and greener value chains across related functions and subsidiaries worldwide. This significant initiative reflects the company's strong commitment to enhancing its performance in sustainable development.

In response to the evolving regulations of the energy transformation era, Delta established a Government Relations function in 2023 to oversee the changing landscape of ESG laws and regulations. This function collaborates with other departments to monitor laws and regulations, which are critical factors influencing our strategy. It also conducts impact assessments and ensures the organization's compliance with relevant regulations, including the monitoring of data privacy risks arising from our activities.

Since 2023, we merged the Risk Management Committee and the Sustainable Development Committee to embed ESG awareness into the risk management process. Both committees are likely focused on achieving the organization's long-term goals. Merging the Risk Management Committee and the Sustainable Development Committee can create a more integrated approach to addressing and managing both risks and opportunities including innovative solutions that enhance resilience.

# **Success Stories**



As the complexities of the Industry 4.0 era continue to evolve, customers worldwide increasingly turn to Delta's products and solutions to enhance energy efficiency, drive growth, and strengthen competitiveness. This surge in demand is driven by a global push for sustainability and eco-friendly practices, compelling businesses to seek innovative technologies aligned with these goals. Our expanding project portfolio highlights our achievements across diverse sectors, including industrial automation, data centers, green buildings, smart factories, telecom power, monitoring and displays, EV charging, and renewable energy solutions.

At Delta, we leverage our global R&D and manufacturing synergies in our unwavering commitment to deliver maximum value to our customers. Our core expertise in energy management and power electronics fuel our innovation and support our ongoing mission to provide innovative, clean, and energy-efficient solutions for a better tomorrow. Moreover, our long-term vision aligns with global climate goals, as we continue to develop sustainable technologies that support the worldwide transition to net-zero emissions.





PART 2

# CORPORATE GOVERNANCE

Learn our Brand's competence, Subcommittee and how we drive ethic and transparency through our value chain.





## **Board of Directors**

Corporate governance systems ensure that a company is effectively and transparently managed in the interests of shareholders (including minority shareholders). On the one hand this includes checks and balances that enable the Board of Directors to have appropriate control and oversight of corporate-wide responsibilities. The Board of Directors is the highest governance body that is responsible for decision making on and overseeing the management of the organization's impacts on the economy, environment, and people. Key committees are reporting the organization's ESG performance directly to the Board on a quarterly basis. Finally, the Board discloses those performance to our stakeholders and public on the same frequency.

## **Board Competence**

The Board of Directors (BOD) is the key driver in developing the company's corporate governance to enable added values for Delta business. To enhance BOD's competence, Delta has the policy to encourage directors, executives and the company secretaries to participate in training involving good corporate governance at least once a year.

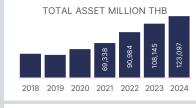
The company organizes internal and encourage the BOD members to participate external training by relevant institutions such as the SET, the SEC and the Thai Institute of Directors Association (IOD). At present, there are 7 directors from 9 directors attending the training courses related to the duty of directors' roles and responsibilities, emerging risk and Delta's long-term strategic goals. Please find "Training" portion of the Board of Directors' Qualification and Competency Matrix.

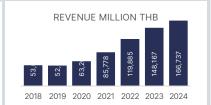
#### **Selection of Directors**

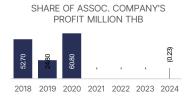
The Board of Directors assigned the Nomination and Compensation Committee to search, select and nominate qualified candidates to be a director or member of any committee. The committee selections are considered on the basis of whether that person is knowledgeable and experienced in areas such as accounting, finance, management, strategy and possess individual skill and expertise in line with the company's business and strategies without restrictions on gender, race, or nationality. In addition, the NCC also consider any committee's association of social group to ensure none of them is membership of under-represented social groups, cross-shareholding with suppliers The company has prepared a skill matrix to define the requirements for members of its Board of Directors to aid in the Board nomination process. To ensure that selection of Board of Directors is fair, Delta commits to basic human rights principles including gender equality. In 2024, we improve to engaging women on the board of directors for ensure the achievement on company's objectives BOD diversity by the appointment Mrs. Saowanee Kamolbutr to the Board of Directors retiring by rotation at the EGM of 7 June 2024.

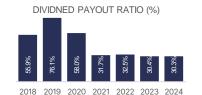


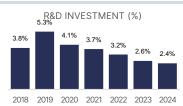


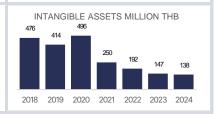












Introduction

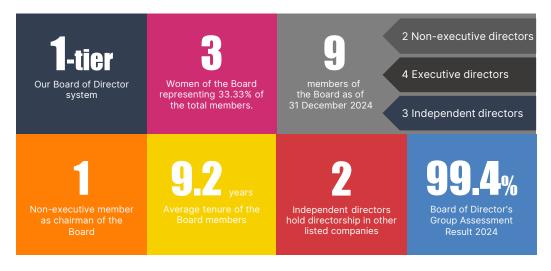
# **Board of Directors**

In 2024, during the Annual General Meeting held electronically, the shareholders approved the appointment of a female executive director with experience in international business management and research and development. Additionally, a male director with expertise in the hard industry and law and regulatory compliance was also appointed. The company consulted with shareholders to consider and approve these appointments to replace directors retiring by rotation. The resolution was passed with an average approval rate of 99.8% from the shareholders present and voting. This ensures compliance with the Board Diversity Promotion Policy and aligns our Board of Directors' qualifications with our long-term strategic goal of achieving resilient growth. Each of the nine directors brings knowledge and expertise in various professional disciplines, in line with the company's corporate governance policies, supporting all aspects of sustainable growth.

#### Structure of BOD

Delta Thailand has a single board (one-tier-system) comprises nine directors; four are executive directors, two non-executive director and 3 independent directors . The remaining five are non-executive directors, including three independent directors who comprise over one-third of the Board and 3 female directors (Annual Report page 103). CEO and Chairman roles are split with clearly separated responsibilities: the Chairman of the Board and the CEO are two different individuals. In line with the company's Corporate Governance Policy, the roles and responsibilities of the Chairman and the CEO must be held by different individuals, and their powers, duties, and responsibilities are defined clearly and separately to enhance accountability and transparency.

On 7 June 2024, 99.81% of Delta's shareholders approved the appointment of Mrs. Saowanee Kamolbutr to the Board of Directors. This appointment elevated the proportion of female representation on the Board to 33.33%, thereby exceeding the company's target of achieving at least 30% female membership. Beyond advancing gender diversity, this appointment reflects Delta's commitment to its Board of Director Diversity Promotion Policy, which emphasizes the selection of directors with diverse expertise and backgrounds. This policy is strategically aligned with the company's long-term objectives, including the expansion of green revenue, the pursuit of carbon neutrality, and the equitable consideration of stakeholder interests amid an increasingly volatile. uncertain, complex, and ambiguous (VUCA) global environment.



The target number of independent directors, according to the company's practices of the Board of Directors, is no less than one-third of the total number of board members. The Board must have at least three independent directors according to the regulations of the Stock Exchange Commission and the Stock Exchange of Thailand. Explicit definition of the "independence" publishes on Corporate Governance Policy page 17-18. To ensure the independence and competence of the BOD members, Delta has rechecked its BOD member's qualification by consolidating a Board of Directors' Qualification and Competency Matrix. Finally, it is concluded that the independence of the BOD meets SET and SEC's requirements.

## Roles and Responsibilities

Delta Board of Directors is responsible for deciding, giving directions and supervising effective decision-making processes to facilitate the company's success in economic, social and environmental areas. Delta's directors and executives have equal voting rights to other shareholders said, "one share one vote". The company has the policy to separate the roles and responsibilities of the Chairman the Board and the President. Different individuals must hold these two positions to enhance management accountability and transparency. The Board plays its role to setting purpose, values, and strategy and assigns the President to manage the day-to-day operations according to defined duties and responsibilities guidelines. Find the Board of Director Charter for roles and responsibilities in setting purpose, values and strategy.

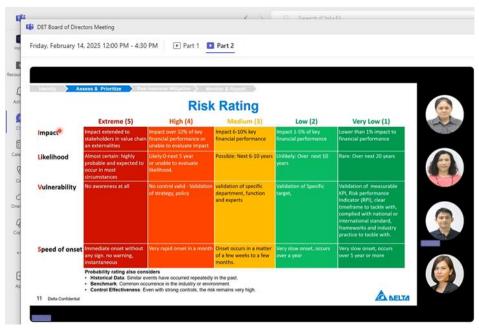
# **Board of Directors**

#### **BOD's Authorization**

The Board of Directors can authorize matters under their scope of authority stipulated by law, the Company's Articles of Association and the shareholders' meeting resolutions. Such matters include defining and reviewing corporate vision, operating strategies, operating plans, risk management policy, annual budget and business plans, and medium-term business plans. The Board will also define the company's target operating results and follow up by appraising operating results to ensure they are in line with plans. The Board oversees capital expenditure, mergers and acquisitions, corporate spin-offs, and joint venture deals.

## **BOD Meeting**

Annually, in February, The Board of Director request all subcommittees to report their progress again sustainability target. In 2024, the Board of Directors held a total of eight meetings, during which matters related to sustainability were considered.



Representatives of the Risk and Sustainable Development Committee and Corporate Governance Committee presenting the 2024 ESG performance to the Board of Directors through online session At the Board of Directors' Meeting No. 1/2025 held on 14 February 2025, the Chief Executive Officer, who also serves as Chairman of the Risk and Sustainable Development Committee (RSDC), assigned two RSDC representatives to present the company's 2024 ESG performance and planned initiatives supporting the long-term ESG strategy. All nine directors were present and actively participated in the discussion. The Board acknowledged the presentation and approved the ESG agenda, which included the following topics:

- The proportion of green revenue in relation to overall company revenue and progress toward long-term sustainability targets.
- Updates on ESG risks based on the World Economic Forum framework, enterprise risk assessments, and key risk indicators.
- New laws and regulations with potential impacts on product innovation, business processes, and financial performance, including the carbon tax, Corporate Sustainability Reporting Directive, and the European Green Deal.
- Environmental and social impacts of site operations and mitigation measures to address them.
- Review of 2024 material issues and identification of priority topics for 2025, aligned with the company's long-term sustainability goals.
- Operating expenditures and progress related to RE100, EV100, internal carbon pricing, and other carbon neutrality initiatives. o Progress made in anticorruption efforts.
- Summary of social contributions and social investment activities during 2024.
- Talent development and workforce management programs.

In the same meeting, the COO assigned the Company Secretary as the representative to Corporate Governance committee to report the progress of business ethics violations from cases dating back to 2022. Further evidence and additional offenders were identified, prompting an investigation. As a result, three violations of the Code of Conduct were identified, leading to disciplinary action against vendors and employees involved in bribery, conflict of interest, business disciplinary violations. These cases were related to procurement, the maintenance team, and fixtures related team over the past year

Detail of other issued acknowledged, discussed and approved by the BOD in 2024 is available in our Annual Report page 115 - 116.

## **Board of Directors Performance Assessment**

The independent directors' service term is limited to a maximum of nine years or three consecutive terms. Appointed directors cannot hold a director position in over three companies listed on the Stock Exchange of Thailand. Board meetings are conducted at least once every guarter to review the company's business and ESG-related performance and discuss important strategic issues including their risk and opportunity. According to the Corporate Governance Policy and the BOD's agreement, the minimum attendance rate for every Board of Director member is 90% for good governance. In 2024, eight meetings had held with an average attendance rate of 100%. More information on the meeting attendance is publicly available at our recent Annual Report page 114-115.

Introduction

The Board arranges a yearly self-assessment for the Board of Directors as follows.

- 1. Group self-assessment for the entire Board of Directors
- 2. Individual self-assessment of the Board of Directors members

Areas of assessment include Board duties, Board structural composition and individual member's qualifications, job performance, professional development, and teamwork. Other areas of member's assessment are meeting attendance, general knowledge and expertise as well as proactive action in areas of responsibility. Each Board member shall be able to provide their input to assessment independently. After the assessments, the evaluation forms will be submitted to the Company Secretary for tabulation and the results will be presented to the NCC with action plans to address the gaps, if any, for deliberation and onward submission to the Board.

In 2024, the Board had outstanding 99.42% of group assessment and 100% of individual member performance result. The Board of Directors acknowledged the results of both group and individual level assessments and discussed possible areas for improvement. These two types of assessments have been adopted to Risk Management Committee and Sustainable Development Committee as well.

Yearly, Delta Board of Directors' responsibility is assessed by the Thai Institute of Directors Association. In 2024, Delta achieved 102% score while overall listed companies' score of BOD's responsibility was 84%.





In addition to their roles and responsibility as the nature of Delta business, the Board of Directors appoints subcommittees to help study, deliberate and give opinions on ESG matters. Presently, there are four sub-committees under the Board of Directors with the Executive Committee, Audit Committee, Nomination and Compensation Committee and Corporate Governance Committee. There are two committee under the President with Sustainable Development Committee and Risk Management Committee.

#### **Executive Committee**

The Executive Committee of the company consists of seven members to operate and manage the business of the company in compliance with company's objectives, Memorandum of Association, policies, regulations, notifications, order as well as the resolution of the Board of Directors. The Committee also establishes policies, business plan, directions, strategies, budget and the main organization structure and authority of each department within the company including the organization chart in order to propose to the Board of Directors for its consideration and approval. Besides, the Committee monitors and follows up the result of the operation of the company to be in accordance with the policies. To ensure that a company is managed in the interests of its shareholders, directors, CEO and executive committee members have requested to report their ownership of the company's share according to SEC's best corporate governance practice. Find Executive committee charter on our website and more information on the executive committee is publicly available at our recent Annual Report page 104.

#### **Audit Committee**

The Audit Committee of the company consists of three members and all the members are independent directors. The Committee reviews the company's financial reporting and consider the capability and independence of an external auditor, review that the company complies to the law on securities and exchange, the regulations of the SET and other laws related to the company business and do any other matters assigned by the Board of Directors. The service term of an independent director is no longer than 9 years or no more 3 consecutive terms and qualifications and responsibilities of the Committee as prescribed by the Stock Exchange of Thailand. More information on the Audit committee is publicly available at our recent Annual Report page 105.



Page 21

## **Nomination and Compensation Committee**

This Committee consists of three members, two independent directors and one executive director, to review the remuneration policy and determine both fixed and variable remuneration of the directors of the company and members of the sub-committee. Up to 2024, there is no claw back provision for deferred share policy, sign-on bonuses or recruitment incentive payment and termination payment. The Committee also defines the qualifications, structure, size and composition of the Board members and attracts qualified candidates for Board of Directors' consideration. The Term of office shall follow the Annual Director Election.

The Board of Directors assigns the NCC to evaluate the President's Key Performance Indicators (KPI). The NCC works together with the President to set the President's KPI with consideration to his/her role as the Chairman of the Sustainable Development Committee.

The CEO's KPI covers economic, environmental, and social aspects, which are aligned with the company's sustainable development targets such as revenue, profit, return on equity, regional business, social benefit optimization, and environmental impact reduction performance. The proportion of financial return metrics to relative financial metrics that varied the CEO's compensation in 2024 was 70:30. In the reporting period, the financial return metrics included consolidated revenue and green revenue, productivity per capita, ROE, and profit margin. Meanwhile, the relative financial metrics compared the CEO's performance to peers in terms of overall ESG performance, such as CGR score, listing in world-recognized indices, and RE100 achievement. To strengthen our ambitions, these metrics and targets were deployed to related executives and management, including every level of our employees. In line with the company's policy for all employees, these variable compensations can be subject to clawback if any violation of the Code of Conduct is identified within a five-year period.

With variable performance considered, President and other executives' deferred bonus is paid out in April after which the income was earned for their January - December performance period. Based on these predefined targets, longest performance Period for Variable CEO Compensation is 5 years. Find more detail from remuneration policy page 7. More information on the Corporate Governance committee is publicly available at our recent Annual Report page 103-104.

In 2024, remuneration of Chairman of the Board, non-Executive Director, executive director, independent director and Audit committee chairman had 100% approved by the company's shareholders in its Annual general meeting. The Ratio of the annual total compensation for Delta President, Executive and management to the median annual total compensation for all employee was 1.7\* (2023: 1.3). The increase in annual total compensation for both management and employees primarily reflects the collective achievement of the Green Revenue performance, cross-border technology transfer and RE100 target, driven by the dedicated efforts of the CEO, former CEO, and the broader teams. There is no portion of the CEO and employee's short-term incentive deferred in the form of share or stock option.

CEO's variable Green KPI linked to revenue Corporate ESG initiatives governance Revenue growth Finance return metric Relative financial matric COO: RE100 Achievement Operation directors: Reduction of energy use in Production manager: Productivity per hours Smart Manufacturing committee: Line automation rate Energy Management System: Increment of renewable energy consumption All department: GHG reduction through

<sup>\*</sup> Compared with the highest non-executive employee level.

## **Privilege Committee**

The Privilege Committee consists of four members to optimize shareholders mutual benefit while complying with law and regulation, Delta set up privilege Committee to consider, review, promote and supervise the measures for requesting a tax or non-tax privilege from Thai Government, state enterprise or other connected entity. The full roles and responsibilities can be found from committee charter. More information on the Privilege Committee is publicly available at our recent Annual Report page 107.

## **Risk Management Committee**

Risk Management Committee is reporting to consists of 8 members to delegate the risk management to their respective managers, develop and review strategic risk management plans, monitor and continuously improve risk management and quarterly and/or any time that is necessary to present a detailed report to the Board or to the Audit Committee.

In 2024, 6 majors' operation risks by business with 2 critical concerns had communicated to the highest governance. In addition to consideration of impact and likelihood of the ESG-related risk in daily business process, emerging risk of air pollution in Bangkok and surrounding areas which will impact DET's operation, employees' health yet exposes another business opportunity had reported to the BOD as well. More information on the Risk Management committee is publicly available at our recent Annual Report page 105.

## Sustainable Development Committee

In addition to periodical meeting, ESG issues are frequently discussed within the Delta group through various on-line platforms. The CEO, who serves as Chairman of the Sustainable Development Committee, and four members delegate sustainable development commitments to respective managers, develop and review strategic sustainable development plans, monitor and continuously improve CSR-in-process and ESG-related initiatives, and prepare detailed reports for the Board of Directors on a quarterly basis and/or as needed. ESG target are embedded into the committee members' performance assessments and linked to their remuneration execution.

Recognizing the critical role of information technology and information security play significant roles in facilitating sustainable development and ensuring transparency, the Chief Information Technology Officer (CIO) has joined the Delta Sustainable Development Committee. With the CIO's support, on-line platforms for both internal and external stakeholder engagement have been developed using appropriate technologies and securities measures. All the sub-committees agree to follow the Board of directors' good practices, , which require each member to maintain a minimum required meeting attendance rate of 90% to ensure effective and accountable governance.

## **Corporate Governance Committee**

To systematically drive transparency within Delta Group, the Corporate Governance Committee has been set up in early 2019. The committee consists of four members: two non-executive directors and two executive directors. The Committee has reviewed whether the company's Corporate Governance Policy, Code of Conduct, and Anti-Corruption Policy are appropriate, adequate, and regularly updated. This includes overseeing of how to promote them to employees and provide advices for the company for clear understating and actual implementation. More information on the Corporate Governance committee is publicly available at our recent Annual Report page 106.

In 2024, Delta leverages online conference technology to facilitate discussion among subcommittees. The attendance rates of the sub-committees have been reported accordingly. information Delta's sub-committees, more about visit: https://deltathailand.com/en/board-management.

## **Sustainable Development Committee**

In addition to periodical meeting, ESG issues are frequently discussed within the Delta group through various on-line platforms. The CEO, who serves as Chairman of the Sustainable Development Committee, and four members delegate sustainable development commitments to respective managers, develop and review strategic sustainable development plans, monitor and continuously improve CSR-in-process and ESG-related initiatives, and prepare detailed reports for the Board of Directors on a quarterly basis and/or as needed. ESG target are embedded into the committee members' performance assessments and linked to their remuneration execution.

Recognizing the critical role of information technology and information security play significant roles in facilitating sustainable development and ensuring transparency, the Chief Information Technology Officer (CIO) has joined the Delta Sustainable Development Committee. With the CIO's support, on-line platforms for both internal and external stakeholder engagement have been developed using appropriate technologies and securities measures. All the sub-committees agree to follow the Board of directors' good practices, , which require each member to maintain a minimum required meeting attendance rate of 90% to ensure effective and accountable governance.

## **Corporate Governance Committee**

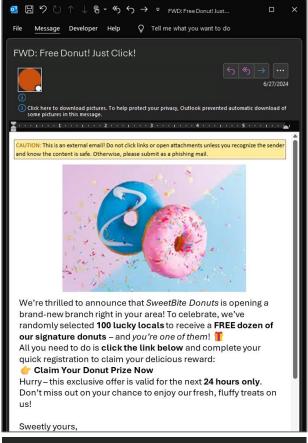
To systematically drive transparency within Delta Group, the Corporate Governance Committee has been set up in early 2019. The committee consists of four members: two non-executive directors and two executive directors. The Committee has reviewed whether the company's Corporate Governance Policy, Code of Conduct, and Anti-Corruption Policy are appropriate, adequate, and regularly updated. This includes overseeing of how to promote them to employees and provide advices for the company for clear understating and actual implementation. More information on the Corporate Governance committee is publicly available at our recent Annual Report page 106.

In 2024, Delta leverages online conference technology to facilitate discussion among subcommittees. The attendance rates of the sub-committees have been reported accordingly. more information about Delta's sub-committees, please visit: https://deltathailand.com/en/board-management.



Introduction

# **Information Governance**



Sample of internal audit process to verify trained workers' understanding of click-bait tactics and IT security measures to report phishing email.

Click the link without provide the clickbait required information Result of phishing test with 100% users at Delta 98% report phishing

None of our users provide the clickbait-required information in 2024

Although Delta does not generate revenue from online activities such as e-commerce, IT security has become increasingly vital to the implementation of Delta Smart Manufacturing (DSM) and effective communication with our stakeholders. The integration of online and robotic processes, Al, and Human-Machine Interface (HMI) in critical production processes is essential to achieving sustainability goals. The commitment to increasing green revenue and reducing greenhouse gas (GHG) emissions to meet a carbon-neutral target by 2030 hinges on robust cybersecurity and data privacy measures. Additionally, the target of achieving "zero confidentiality data leakage, successful cyber-attack, internal information and personal data breach and zero monetary loss from disinformation, misinformation, and investment solicitation by 2030" underscores the urgency of these efforts. Given the immediate and ongoing cybersecurity threats, the likelihood of encountering breaches is high, with a critical impact on business operations.

Recently, prominent publicly listed companies have encountered challenges related to impersonators misleading investors through social media platforms. According to the Thai Banker Association Report, these incidents resulted in a financial loss to the public amounting to over 11,500 Million Baht in 2023. In response, the Stock Exchange of Thailand (SET) formed an alliance to combat investment scams and enhance investor protection. A proactive approach is needed due to the high likelihood of investor deception, which can severely impact stakeholder trust.

In a digitized landscape where online systems drive business processes, especially in smart manufacturing, information security, personal data protection, and customer privacy are essential. Our integration of AI and Human-Machine Interface (HMI) technologies is vital for achieving sustainability goals and maintaining operational confidentiality. Our commitment to reducing greenhouse gas emissions to meet carbon-neutral targets by 2030 relies on robust cybersecurity measures. Additionally, our goals of zero confidentiality data leakage and zero financial losses from disinformation or cyberattacks by 2030 emphasize this urgency. Recent incidents of impersonators misleading investors illustrate the severe consequences of inadequate information security, highlighting the need for proactive measures to safeguard corporate, customer, and societal interests.

### **Factors Contributing to Cybersecurity Risk**

Although our operations maintain a low vulnerability level through ISO 27001 certification and oversight by the ISMSC Committee, the broader geopolitical landscape continues to influence cybersecurity and data privacy strategies, heightening both the likelihood and severity of potential risks. Should such risks materialize, the consequences could affect our reputation and, over the long term, the revenue of our Industrial Automation and Building Automation business groups.

- · Geoeconomic Tensions: Increased geopolitical tensions heighten cyber threats, requiring immediate and ongoing protective measures due to the high likelihood of attacks affecting national security and business continuity.
- International Regulations: Compliance with evolving data privacy regulations, like GDPR, is essential for competitiveness and stakeholder protection. Ongoing compliance is crucial to avoid severe penalties and reputational damage.
- · Supply Chain Vulnerabilities: Geopolitical tensions can disrupt global supply chains, increasing cybersecurity and data privacy risks. Immediate and ongoing assessments are necessary due to the high likelihood of operational impacts.
- · Artificial Intelligence (AI): While AI enhances operational efficiency, it also poses cybersecurity risks from potential malicious use. As Al is integrated into our target products to support green revenue growth, safeguarding Al systems is critical to our long-term objectives.

2025

Introduction

# **Information Governance**

#### Impact of IT Security on Sustainability Targets

The protection of systems and data that underpin sustainability initiatives is paramount. A breach in cybersecurity could disrupt online or robotic processes, leading to inefficiencies and increased resource consumption, which would undermine efforts to reduce GHG emissions. The immediate time frame for addressing these threats is critical, as the likelihood of a breach is high and could have a critical impact on sustainability goals. Furthermore, the spread of misinformation or disinformation, such as false claims about environmental impact or product efficacy, could damage public perception and erode stakeholder trust. This, in turn, would hinder the marketing of eco-friendly products, slowing the growth of green revenue.

The confidentiality of customers' trade and technology information further heightens the importance of cybersecurity, as any data breach could compromise customer trust and result in significant financial and reputational damage. Given the immediate and ongoing nature of cybersecurity threats, constant vigilance is required to safeguard these sustainability goals, as the likelihood of incidents remains high, and the potential impact is critical. Due to these protective measures, none of our website users' customer data are used for secondary purposes. However, data of over 40,000 users who engage with our social media channels may be utilized by those platforms for automated advertising algorithms, in accordance with their own policies.

## Impact of IT Security on Stakeholders

The implications of robust IT security extend beyond internal operations to significantly affect various stakeholders, particularly customers. With increasing awareness of environmental concerns, customers are increasingly scrutinizing the carbon footprint of the products they purchase. IT security plays a crucial role in ensuring the integrity and accuracy of the data related to product lifecycle assessments, which are essential for determining the carbon footprint of products. The time frame for establishing these measures is immediate, with a high likelihood of customer scrutiny impacting sales and a critical effect on brand loyalty.

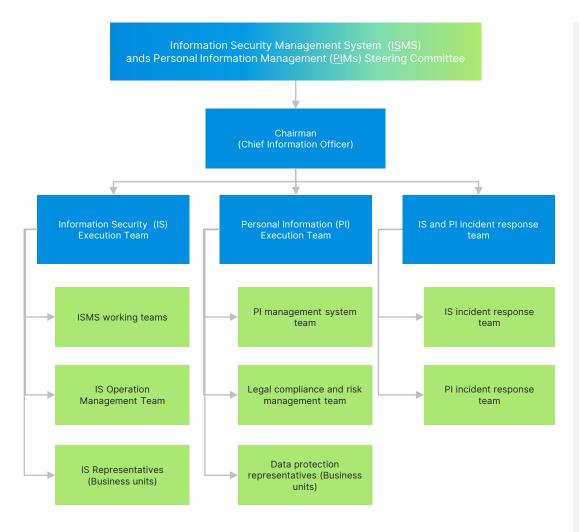
- Customer Trust: Strong cybersecurity protects sensitive data and ensures reliable product information, fostering customer trust and engagement with eco-friendly products. Immediate action is necessary to build trust and positively influence relationships.
- Transparency in Reporting: Accurate data management is crucial for transparent carbon footprint reporting. Breaches can manipulate data, leading to misrepresentation and loss of stakeholder trust, making immediate efforts essential.
- Regulatory Compliance: IT security aids compliance with stringent regulations, preventing legal issues and maintaining positive relationships with regulators. Ongoing compliance is vital to avoid penalties that could harm sustainability efforts.
- Influencing Behavior: Enhanced IT security allows tracking customer behavior related to sustainable purchases, informing strategies to promote eco-conscious choices. Short-term implementation is recommended for maximum impact.
- Lifecycle Management: Effective IT security supports product lifecycle management by protecting data used in development and recycling, optimizing environmental impact. Immediate enhancement of these practices is critical for sustainability outcomes.





September 27,2025: 20 executives and managers attended the Delta SEA Public Speaking & Media Interview Training workshop facilitated by trainers from leading media agency in south-east Asia. Delta Group sees the necessity to ensure that our senior management team is equipped with skills to handle external stakeholder communications as well as our customer privacy, company confidentiality and no mislead information that depreciate our shareholder benefit. As the results of situationbased test, there was no key data leakage from the participants.

## **Information Governance**



## Practical Due Diligence for Cybersecurity and Data **Privacy**

Adherence to the Delta Group Information Security and Personal Information Protection Policy, coupled with rigorous due diligence practices, ensures robust cybersecurity and data privacy. Immediate steps include regular audits and penetration testing to identify vulnerabilities and assess risks from misinformation and disinformation. These audits have been being conducted at least semi-annually (within 1-6 months) to enhance security.

Protecting customer data is paramount, with breaches leading to severe business and legal impacts. Tools for monitoring and fact-checking company-related information on digital platforms should be implemented to swiftly address misinformation. These steps are critical to achieving zero confidentiality data leakage and monetary loss from disinformation by 2030. The timeframe for these actions should be immediate to long-term, given the high likelihood and critical impact of misinformation.

## Ensuring Cybersecurity and Data Privacy Throughout the Value Chain

Ensuring cybersecurity and data privacy across the entire value chain requires a comprehensive approach. The simplest online service that we use to communicate with 100% of total customers are e-mail, tele-conference applications and online manual/instruction for our product and solutions. Collaboration with suppliers is essential to ensure they understand and are prepared to address the risks of misinformation and disinformation alongside standard cybersecurity practices. The timeframe for establishing these collaborative efforts should be medium to long-term (3-12 months), as the likelihood of supply chain vulnerabilities remains high, which could have a critical impact on operational integrity.

# **Information Governance**

#### Measures to ensure our cybersecurity and Data Privacy Security



- Awareness of Global risk and sector risk
- Mapping and prioritization of process exposure to information risk.
- · Information classification.
- IT networks division into sub-networks (e.g., public, private, or departmental networks) based on the sensitivity and importance
- Identify critical users/ data holders.



- Independent external audit in accordance with ISO270001 and related best practice.
- Adhere to SEC and SET data disclosure rules.
- Information security-related business continuity plans
- Integrate information use into the Code of Conduct and key agreements
- 100% employees pass information security awareness training with full score and renew the training pass certificate yearly
- Restrict user access and data delivery by authorization level.



#### Detect

- Internal audits of the IT infrastructure and/or information security management systems
- Establish specific organization to control data.
- · Information control at server level.
- Daily information security scan to 100% users.
- · Schedule critical users test.
- Vulnerable analysis, Pain test, phishing test and practice recovery plan annually.



#### Respond

- Establish specific organization/ person to control data.
- Information control at server level.
- Randomly test critical users
- Vulnerable analysis and practice recovery plan annually.



- Develop a recovery plan for each level of information security issues.
- Implement a remedy procedure for stakeholders affected by information security breaches.

Delta incorporate information security requirement into our procurement agreement. Article 7, titled "Confidentiality," within the procurement agreement provides guidance to our suppliers on the stringent protection of both Delta's and Delta's customers' confidential information. Our Supplier assessments and training are vital to ensure third-party partners are equipped to handle these risks, alongside standard cybersecurity measures. Implementing strict access controls and data encryption is crucial for sensitive data. In the reporting period, the company also announced instruction of "Harnessing the potential of generative AI to securely use ChatGPT" to raised its employee's awareness of using generative Al. The timeframe should be immediate, as the risk of breaches is high with potentially critical consequences. As of December 31, 2023, no supplier has had their business relationship discontinued due to personal data or an information breach or bribery.

100% of our buyers and our workers were trained on their roles in the information security and confidentiality protection. Securing communication channels and updating incident response plans for cybersecurity and misinformation is vital. These updates should occur within the same timeframe to enhance effectiveness.

The Communications Procedure, including media guidelines, is key to securing information flow. Monitoring social media is essential to detect unauthorized data sharing. A strong social media policy will further protect the company's reputation and support 2030 targets.

Stakeholders who detect data risks related to Delta's business can report concerns via dpo@deltathailand.com or delta@whistleblowing.link. The company guarantees whistleblower anonymity throughout the process.

# **Information Governance**

## Cultivating an IT Security Culture and Employee Participation

Building a strong IT security culture is crucial for mitigating cybersecurity and data privacy risks. Our Information Security Management System (ISMS) Procedure, led by the CTO, defines the ISMS Committee's roles and responsibilities, ensuring IT security aligns with the company's strategic goals. The policy also outlines a clear escalation process for reporting suspicious activities. Additionally, Compliance with the Personal Data Protection Act (PDPA) is a key factor in our cybersecurity focus. Protecting personal data is both a legal obligation and vital for maintaining customer trust and our reputation. Ongoing PDPA compliance measures are essential for legal adherence and stakeholder confidence.

All employees must sign an Information Security Agreement and a Non-Disclosure Agreement (NDA), reinforcing our commitment to safeguarding sensitive information. This requirement highlights the importance of confidentiality, with immediate implementation and significant impact on asset protection.

All employees must complete annual IT security training with a 100% passing score, ensuring a knowledgeable workforce ready to identify cybersecurity threats. In 2024, training courses on IT and personal data security constituted 110, 475 hours, representing 10% of the total training hours provided by the company to its employees. This annual training enhances our security culture. Critical users handling sensitive data undergo bi-monthly assessments with dummy phishing links and simulated scenarios. Over three years, no data leaks occurred among these users.

Regular awareness training is vital for educating employees on best practices and the risks of misinformation. This training addresses how misinformation can harm our reputation and sustainability goals, supporting our target of zero data leakage and monetary loss by 2030. The initial training timeframe is 1-3 months, aiming for positive employee engagement and enhancing security awareness.

The Communications Procedure ensures accurate information dissemination by designating official spokespersons, classifying data access levels, and setting media communication quidelines. This procedure should be implemented quickly to mitigate misinformation risks that could damage the company's reputation.

Equipping employees with tools to identify misinformation fosters a proactive security culture. Gamification and leadership example can drive engagement and set standards. The timeframe for these initiatives should be short to medium-term for maximum impact on security culture.



2024 **INFORMATION SECURITY** 

**AWARENESS** 



**ONLINE TRAINING** 

**75** 

vulnerability and information security tests by IT department

Monetary loss from confidential data. customer data and personal data leakage including cyber attack

hours of IT Security we provided to our workers in 2024. (10%

of total training hours)

1 SEP 2024

Vulnerability and information security tests by external

20,617 Cyber attack attempt detected and successfully handle bv IT

Of our director, workers, partner and contractors passed IT security and personal data training with

100% score

Phishing mail reported by our employees

Attempts Network transfer upload of confidential and personal data blocked

N

security breaches or

other cybersecurity

incident.

Fines/penalties paid in relation to information

Of our new supplier signed non-disclosure agreement

Attempt Network

transfer upload of

confidential and

personal data

blocked

TISAX

& ISO27001

verified





2025

# **Information Governance**

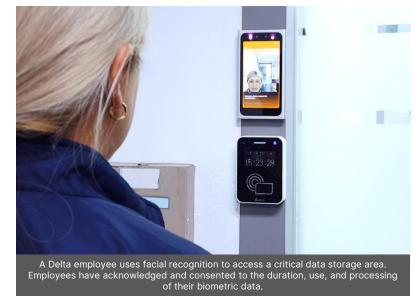
ISMS-C reports is performance to CEO as chairman of Risk and Sustainable Development committee on annual basis. In 2024, We engage external party to conduct 4 URL penetration test along with 140 vulnerability scan. 100% of over 1.8 million cyber-attack attempt, 174 attempts to send out personal or confidential data had successfully detected and handled without any monetary loss. Over 3,000 phishing mails reported by employees were another prove of successful Information Security training and our effort to promote IT literacy. These reporting employees received non-monetary rewards accordingly.

In conclusion, cybersecurity and data privacy are vital components in achieving sustainability goals and maintaining stakeholder trust. As organizations navigate an increasingly complex digital landscape, prioritizing IT security is essential for fostering innovation and mitigating risks associated with misinformation and disinformation. The timeframe for implementing robust cybersecurity measures is immediate to ongoing, given the high likelihood of potential breaches and the critical impact on business operations.

In comparison with the target of achieving "zero confidentiality data leakage, successful cyber-attacks, internal information and personal data breaches, and zero monetary loss from disinformation, misinformation, and investment solicitation by 2030," our organization has successfully met this zero target in the years 2021-2023. To uphold this commitment, the company has also established disciplinary actions, legal proceedings, and a clawback policy to address cases of information abuse or leakage. As of December 31, 2024, no employment agreement had been terminated due to personal data or information breach or bribery.

By fostering a culture of security awareness, implementing practical due diligence measures, and ensuring robust protection throughout the value chain, companies can safeguard their sustainability efforts and create lasting value for stakeholders. Finally, the ISMS-C is watching up the adverse consequence of AI technology to plan effective mitigation plan in the coming future.

In July 2024, despite a flawed software update from a leading IT security company that caused a global blue screen outage, the Delta Thailand Group experienced no losses. Delta complies with ISO 27001 requirements to ensure malware protection, maintain system backups, and manage technical vulnerabilities. Across our supply chain, our critical suppliers and key logistics partners also reported no losses from this incident. The only impact was a delay in air shipments of golden samples and specially designed parts for customer approval, which did not result in any significant loss to our operations. However, we view this event as a valuable lesson to strengthen our readiness should our other antivirus software brand encounter a similar situation in the future.





2025

# **Ensure Norm of Transparency**

Introduction

Anti-corruption, ethics, and transparency are crucial for a tech company in the energy transformation era, particularly as it targets eco-friendly growth and carbon neutrality by 2030. These principles protect the company's credibility amid risks like geopolitical conflicts over resources, climate change, natural disasters, and biodiversity loss. Upholding ethical standards and transparency ensures stakeholder trust, prevents financial and reputational harm, and aligns with global sustainability goals, supporting innovation and long-term growth in a challenging global environment. Delta has observed Corruption Perception Index to have precaution and track corruption and bribery situation in the countries we invested. In 2023, its subsidiaries in India and Slovakia (another 50% manufacturing sites) to mitigate potential risk of corruption and all the form of briberies. The company evaluates the potential 5 risky areas, strengthens up our control and performs necessary activities to implement our ZERO TOLERANCE target while maintaining its tangible and intangible assets for sustainable growth.

According to our public shareholding disclosure, there are no individual governmental institutions nor individual founding family members owning more than 5% of voting rights. Though the company has no limitation to directors' liability, we also disclosure the number of shareholding of the BOD, executive member's and personnels with interest on annual basis. In 2017-2024 the company does not make any contributions to or expenditures to political campaigns or organizations, lobbying, trade associations, tax-exempt entities, or other groups whose role is to influence political campaigns, anticompetitive behavior, violation of anti-trust and monopoly or public policy and legislation. Delta Thailand and its subsidiaries' list of membership of association have reported to the Sustainable development committee and publicly disclosed on annual basis.

Delta Thailand's Board of Directors has approved the Anti-Corruption Policy which aim to clarify the company's goal to combat all forms of corruption had communicated to all the Board of Director and Executives based in Thailand headquarter since 2016 Delta has set a zero-corruption goal to further develop our sustainability. The company commits to conducting its business with transparency and integrity.



# **Ensure Norm of Transparency**

Introduction

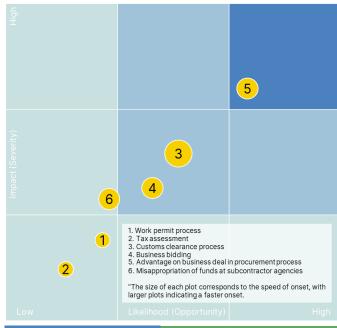
To enhance our stakeholders' confidence, Delta Thailand's Board of Directors has approved the Anti-Corruption Policy which aim to clarify the company's goal to combat all forms of corruption had communicated to all the Board of Director and Executives based in Thailand headquarter since 2016. Our corporate codes of conduct cover discrimination, confidentiality of information, conflicts of interest, antitrust/anti-competitive practices, money laundering and/or insider trading/dealing, environment, health and safety and whistleblowing. Moreover, Delta has set a zero-corruption goal to further develop our sustainability. The company commits to conducting its business with transparency and integrity.

Due to our rapid growth, which has led to the construction of new manufacturing plants, the procurement of new materials, hiring new worker through subcontractor agencies and the application of recognized legal processes and standards, we maintained the risk likelihood to 4/5 (2023: 4/5) and the impact level to 5/5 (2022: 5/5). The company has implemented the COSO Enterprise Risk Management framework across all business processes in daily operations to mitigate corruption risks and ensure transparency and traceability in high-risk areas such as purchasing, resource utilization, and reimbursement. Additionally, Delta maintains political neutrality by refraining from aligning with any political party or influential leader and does not use company capital or resources to support political parties or politicians, whether directly or indirectly. Periodic 100% risk assessment and internal monitoring has been placed as part of four countermeasures. However, the company Delta design various approaches to ensure our employees and related stakeholders have communicated and are aware of our high standard of ethical practice in the business process. In addition to regular ethic commitment as a part of employment agreement and code of conduct training as part of new staff orientation, in 2019, our Corporate Governance Committee appointed an Anti-corruption working team.

The team launched the Anti-Corruption Commitment Program to ensure that employees are aware of their duties and responsibilities and perform their jobs with honesty and integrity. The commitment was implemented through both a reliable on-line platform and physical training with black and white signatory commitment.

To mitigate ethical and corruption risks, Delta continued it effort to achieve ZERO tolerance target throughout 2050. On July 19, 2023, the company announced an opportunity for employees who have engaged in fraudulent activities or bribery involving suppliers or vendors, including borrowing or lending money and receiving or giving monetary or valuable items, to confess or clarify their actions. Employees are encouraged to report such violations to the company at delta@whistleblowing.link by the end of July 2023. On September 28, 2023, Delta announced the engagement of Integrity (Thailand) Limited, an independent third-party whistleblowing service provider, to ensure that the system remains secure, confidential, and independent for anonymous disclosures. This 24/7 service extends beyond our employees to include our suppliers, business partners, and the public sector.

In 2024, 100% of Delta Thailand's employees has educated and signed the Anti-Corruption Commitment on-line commitment. This training helps our employees to understand the context and contents of corruption, bribery, fraud, money laundry and related activities that conflict with our ZERO tolerance goal. Consequently, the knowledge from this training help to reduce the numbers of unrelated whistleblowing case that also help the working team to focus on related issue accurately.



#### Existing Employees

- Anti-corruption commitment
- (online/offline) on annual basis
- Digital media campaigns
- · Bulletin board notices
- Employee Relations Line Group Intranet updates
- Whistleblowing channels

#### Subsidiaries

- Code of conduct training
- Risk and Sustainable
- Participation in risk and anti-

#### New Employee

#### **Public & Society**

- Joining Thai Collective Action Against Corruption's certified member
- · Whistleblowing channels

#### **Business Partners**





2025

# **Ensure Norm of Transparency**

Introduction

At Delta, we are committed to maintaining the highest standards of integrity and ethical conduct in all our operations, underscoring our zero-tolerance target towards corruption. To achieve this goal, we have implemented a comprehensive set of measures designed to foster transparency, accountability, and fairness throughout our value chain.

- · Compliance with Laws and Regulations Delta has experts in specific functions to ensure compliance with relevant laws and regulations, such as the import-export function adhering to international logistics regulations.
- Procurement Integrity Policy Develop and enforce a procurement integrity policy that clearly outlines the ethical standards required in all procurement activities, including vendor selection and contract negotiations.
- Conflict of Interest Self-Declaration Require employees to declare their shareholdings in other companies and any relatives within the organization to identify and mitigate potential conflicts of interest.
- Bid Evaluation Committee Establish a bid evaluation committee composed of diverse and independent members to oversee the bidding process for capital expenditure projects.
- · No Single Supplier Policy Avoid utilizing a single supplier in the procurement approval process for new product services to promote competition, transparency, and accountability.
- Limiting Material Cost Limit material costs to no more than 5% for each supplier to ensure fair pricing and reduce the risk of inflated costs.
- Limiting Access to BOM Costs Limit the number and functions of Delta personnel who can access Bill of Materials (BOM) costs to designated finance and procurement staff to enhance security and reduce the risk of unauthorized information sharing.
- Rotation of Procurement Staff Implement a job rotation policy for procurement staff to minimize the risk of developing close relationships with specific vendors.
- Limiting Approval Authority Limit approval authority for each employee level to reduce the risk of unauthorized transactions and ensure accountability.
- Payment Methods Mandate fund transfers instead of cash payments to enhance transparency and traceability, reducing opportunities for illicit payments or bribery.
- Donation and Cash Contribution Policy Establish a policy that regulates donations and cash contributions to ensure they are transparent, properly documented, and compliant with legal and ethical standards to prevent misuse and corruption.
- Whistleblower Protection Encourage and protect whistleblowers who report unethical behavior or corruption in the procurement process, ensuring their anonymity and safeguarding them from retaliation.

- Financial and Internal Audits Comply with recognized financial and internal audit standards to review all payments periodically and engage independent auditors to assess cash flow and expenses for early detection of abnormalities.
- Code of Conduct in Performance Evaluations Incorporate the code of conduct into the employee performance evaluation process to reinforce ethical behavior by linking adherence to integrity standards with career advancement and accountability.
- No-Gift Policy Enforce a no-gift policy to eliminate the possibility of undue influence or favoritism, ensuring decisions are made based solely on merit and objective criteria.

Depending on the relevance of the complaints, the Board's Secretary will gather and submit the complaints to the Anti-Corruption Committee, the Corporate Governance Committee or the Board. The details of the complaint will be kept confidential in order to avoid an infringement of privacy. More details on Whistleblowing policy and practice guidelines can be found on the company website www.deltathailand.com/en/about\_anti-corruption.

At the Board of Directors Meeting No. 1/2025, the Board Secretary informed the Board that the company has continued monitoring business ethics violations from cases dating back to 2022. Further evidence and additional offenders were identified, prompting an investigation. As a result, three violations of the Code of Conduct were identified, leading to disciplinary action lawsuit and clawback action against vendors and employees involved in bribery, conflict of interest, business disciplinary violations. These cases were related to procurement, the maintenance team, and fixtures related team over the past year. The company also provided remedies to vendors who were disadvantaged from this procurement process by allocating more projects to them and shortening the credit term for the allocated work order.

The company has implemented corrective measures for the procurement system and introduced several proactive measures to prevent vendor and employee misconduct. These measures include online bidding, job rotation, increased interaction between top management and vendors, signing contracts to promote awareness of honesty, the establishment of a third-party whistleblower system, increasing communication channels both internally and externally, and other mechanisms aimed at fostering a culture of integrity and preventing corruption within the organization. In addition, the company has introduced rewards for whistleblowers and set a goal to eliminate corruption from the company by 2025, which will be reported to the Board of Directors. There have been no complaints received regarding anti-trust, or fair competition.

# **Ensure Norm of Transparency**

The company has issued a letter to its suppliers and partners requesting their cooperation in complying with the Company's anti-corruption guidelines including:

Introduction

1) avoid conflicts of interest by submitting a self-report to the Company if relatives are involved in a business transaction with Delta;

#### 2) whistleblowing through complaint channels; and

3) No gift policy, which requests that suppliers refrain from sending any gifts and gratuities to company management, employees, or their family members during the New Year and other festive occasions.

In 2024, Delta organized an "MRO Supplier Training" to communicate the Company's commitment to integrity, ethics, and business code of conduct without corruption to suppliers and business partners via online meeting. There were more than 180 participants, and the event aimed to encourage partners to join a coalition against corruption. We regularly organize training sessions and campaigns to raise employee's awareness of the importance of our anti-corruption efforts. In addition, we organized an online Anti-Corruption" training, which all directors, management, and employees are required to complete with a minimum passing score of 85.

## Delta Stands Against All Forms of Corruption

At Delta, compliance performance plays a crucial role in shaping individual career development and rewards. Employees who demonstrate strong adherence to compliance and ethical standards are positively recognized through performance evaluations, which may lead to promotions or bonuses.

Conversely, violations of the Code of Conduct or failure to meet compliance requirements can result in disciplinary actions, including dismissals. In accordance with applicable local work rules, the violating employee may also be held accountable under local civil and/or criminal law.

To reinforce this culture, ethical behavior and compliance awareness are formally embedded into performance KPIs, ensuring all staff are held accountable. The Employee Relations (ER) Department, through Employee Communication, regularly promotes awareness of the company's anti-corruption policy. All Delta employees are obligated to report any potential corruption risks or misconduct by employees or third parties through designated reporting channels. All reports are investigated thoroughly and handled with strict confidentiality. Employees are assured a safe environment to voice concerns or provide feedback without fear of reprisal or retaliation.



## - Examples of COTTUPT behaviors include: -

Accepting, offering, or soliciting bribes, whether directly or indirectly, to gain personal benefits for yourself, your family or close associates. Delta employees must not

accept, give, or solicit either directly or indirectly any money, gift vouchers, checks, stocks, presents, bribes, special compensation, or incentives of any value from business-related third parties for personal benefit, including for their family, friends, associates, or acquaintances.

#### **Embezzling** company funds,

falsifying any company documents, or using company assets for personal purposes.

Borrowing company equipment or property for personal use, regardless of its monetary value.

#### **Exploiting your** position for personal gain

or engaging in inappropriate behavior such as improper relationships, sexual harassment, intimidation or discrimination.

#### **Bribery in business** operations. All procurement and

maintenance (MRO) must follow company procedures, including comparable quotations and clear product/ service details.

#### Engaging in inside jobs or any part-time work

or services that may create a conflict of interest with the company.

#### Participating in bid rigging or collusion, which undermines fair competition.

For whistleblowing, the company offers a reward of up to THB 1,000,000





Gambling is strictly prohibited



is not permitted **Participation** in illegal lotteries is forbidden



Drugs and intoxicants are strictly banned



company property is strictly banned.

Employees who provide credible information leading to an arrest will receive a 3,000 THB reward.



PART 3

# SUSTAINABLE DEVELOPMENT

Stakeholder's expectation is crucial for our long-term growth.

We also realize actual and potential risk and develop sustainable development strategy and generate mutual benefit to our stakeholders that finally create a better future for the next generation.





# Our Progress to Sustainability

## Design

## Supply chain

## Production

### Sales

## End of life

headcount of our engineers are talented

87

3.2% **R&D Investment Ratio** per consolidated revenue

100% of Delta products are designed for recycling



100% Supplier awareness on RBA code of conducts in supply chain



2024 cost saving from **Delta Smart** Manufacturing

10% 2024 increment in cost of sales while our revenue grew by 12.5%

0.35 cases per 1

worked for the Total

Injury Frequency Rate.

108.9 million THB 2024 internal carbon pricing spendings

12,628 MWh 2024 solar energy generated for internal

82.3% 2024 customers's satisfaction rate

75.2 billion THB of 2024 consolidated revenue are from green products & solutions



5-10 year



**Negative Impact** 

Reduce

Positive Impact

Increase

82

Hazardous substances deleted from our raw material list

80% Recyclable parts can be dismantled for recycling



38%

2024 Material GHG from transportation

100%

O cases per 1 million recordable work-

2%

Increment of non-RE electricity Intensity since 2020 to 2024

**4,756** MWh 2024 energy saving at our operations

39% Reduction of GHG intensity scope1 & 2 since based year 2021 to 2024

56% Reduction of VOCs intensity (from 2019 to

**275.962** GJ 2021-2024 energy

product sold.

38,320 tons CO2e GHG emission reduced for our customers

0% LEED, cadmium, chromium compounds in products waste

10,536 tons

2024 recyclable waste



29%

2024 Recycle input





**Key ESG performances** 

through our value chain

As Delta advances its sustainability efforts by conducting materiality analysis at-least annually, the Double Materiality Assessment (DMA) is key to defining our reporting scope, allocating resources efficiently for CSRD compliance, and informing our long-term strategy. The European Commission's delegated regulation, via the European Sustainability Reporting Standards (ESRS), mandates a DMA to identify and prioritize sustainability issues crucial to both our organization and stakeholders. This process is essential to our mission of sustainable growth, aligning with industry and societal expectations.

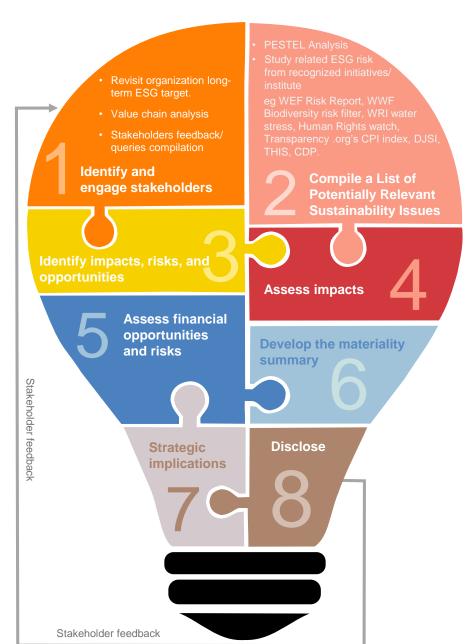
## Step 1: Identify and Engage Stakeholders

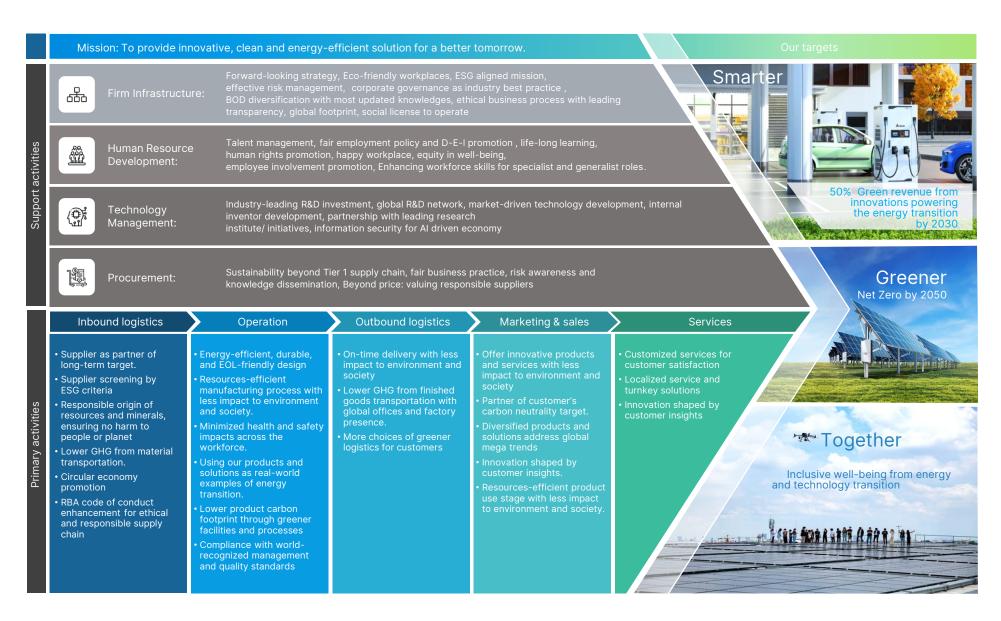
At Delta, stakeholders are central to our Double Materiality Assessment (DMA). The ESRS introduces new considerations for engaging stakeholders to understand our impact and gather insights on material sustainability matters. Our company employs several approaches to engage our stakeholders, as recommended in our Stakeholder Engagement Guideline. Engaging both internal and external stakeholders helps us identify emerging issues and inform our assessment of impacts, risks, and opportunities. Under the CSRD, stakeholders now focus on identifying significant impacts and risks. Collaborating with experts ensures a deeper understanding and helps refine our strategy, policies, and action plans based on focused stakeholder dialogue.

Delta also used media stakeholder assessment (MSA) method to specially engage our critical suppliers that may subject to environmental and human rights issues. We collect these critical supplier's quantitative data through their public disclosures include their official website, Sustainability reports and public news regarding their progress and public ESG cases against carbon neutral target.

## Step 2: Compile a List of Potentially Relevant Sustainability Issues

The ESRS provides a sector-agnostic list of sustainability matters, and Delta must also identify entity-specific issues. We consider our sectors, locations, and value chain to identify relevant matters, using previous assessments, internal documentation, and external sources like ESG ratings. To review relevant sustainability matters, we employ tools and initiatives such as PESTEL Analysis and study recognized ESG risks from sources like the WEF Global Risk Report, WWF Biodiversity Risk Filter, WRI Water Stress, Human Rights Watch, Transparency CPI Index, DJSI, FTSE4Good, and CDP. Collaborating with specialists helps us create an actionable shortlist for further assessment. Later, sector-specific ESRSs will guide us in addressing additional relevant matters.





In addition to the economic performance inherent to the nature of our business, as presented in the latest Annual Report, and our firm commitment to Green Revenue, we have identified 13 sustainability issues that are either currently affecting or have the potential to affect our performance. These issues are closely aligned with our long-term strategic goals and reflect the concerns and expectations of both internal and external stakeholders.

| 1) Energy transition progress and energy efficiency | 2) Sustainable supply chain management                              |
|---|---|
| 3) Progress to Net Zero                             | 4) Waste management and circular economy                            |
| 5) Process automation and human capital development | Safety and health amidst fast transferred projects and technologies |
| 7) Labor rights and fair employment practices       | 8) Water risk management  |
| 9) Innovation in sustainable Technologies           | 10) Cybersecurity and data privacy                                  |
| 11) Regulatory compliance and policy advocacy       | 12) Community capacity development                                  |
| 13) Diversity, equity and inclusion                 |   |

## Step 3: Identify impacts, risks, and opportunities

After identifying sustainability matters, Delta defines the associated impacts, risks, and opportunities. These assessments determine which issues are material for disclosure. Impacts may be positive or negative, immediate or long-term, and interrelated with other topics. Engaging all relevant units and consulting stakeholders and experts ensures a comprehensive evaluation, covering the entire value chain to understand the full scope of impacts, risks, and opportunities. We also incorporate materiality assessment in our Enterprise risk management process.

## Step 4: Assess Impact

Delta undertakes a thorough review of stakeholder-raised issues and those of broader societal interest by evaluating our long-term targets against the 2023 KPIs, management measures, and compliance standards to initially screen each issue's relevance. Following this preliminary screening, Delta quantifies the defined impacts, risks, and opportunities across strategic, financial, and operational aspects.

During this process, we identified certain issues for which long-term targets, management measures, and responsible teams are already established, with KPIs progressing as planned and no events leading to financial impact in the reporting year, as well as being controllable or having no impact on our stakeholders, society, and the environment. As a result, these issues were screened out. This detailed assessment, mandated by the ESRS, is instrumental in identifying material disclosure requirements and elucidating strategic implications. We gather input through stakeholder engagement and expert consultations, employing both bottom-up and top-down approaches to ensure a comprehensive understanding and effectively compare diverse impacts.

The impact of the final material issues reported in this disclosure ranges from THB 200,000 to an invaluable effect on the environment and society.

## Step 5: Assess Financial Opportunities and Risks

Understanding value chain events and sustainability developments is crucial. Collaboration between sustainability, risk, and financial experts helps identify triggers for risks and opportunities and assess their financial impact, ensuring alignment with broader risk management. We found that the issues remaining from the previous screening process predominantly affect our plans for growing green revenue and our material costs. Furthermore, these issues significantly impact our supply chain, customer competence in a carbon reduction-oriented era, human rights concerns in society, and biodiversity in countries with mining activities.

## Step 6: Draw Up the Materiality Overview

After assessing all impacts, risks, and opportunities, Delta creates ranked lists, separating material from non-material issues. While all significant issues are included, we prioritize those most critical to our strategy. Engaging stakeholders, senior management, and specialists helps us pinpoint the most material matters to focus on, ensuring our efforts remain strategic and impactful. Negative impacts of the material issues and issues raised as the initial list can be illustrated as follows:



**Material Issues Assessment** 

| Remark: | Material Issues |
|---------|-----------------|
|---------|-----------------|

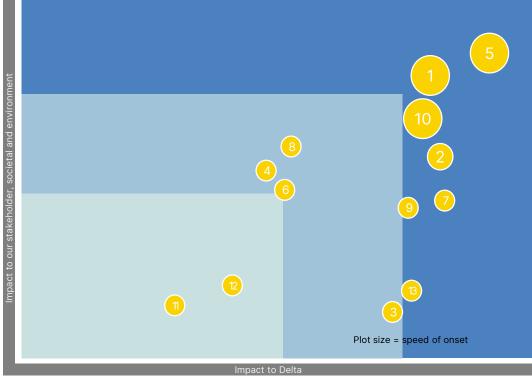
|  |       | lmp      | act      | ted:     | stal        | keh      | old       | ers                          | S            | takeho<br>impa<br>valu | ict        | Comp<br>imp<br>val        | act      | cate                            | Sub-<br>egor           | y of                           |   |  |      |  |  |  |  |  |  |
|--|-------|----------|----------|----------|-------------|----------|-----------|------------------------------|--------------|------------------------|------------|---------------------------|----------|---------------------------------|------------------------|--------------------------------|---|--|------|--|--|--|--|--|--|
| Initial list                                     | Delta | Employee | Customer | Supplier | Shareholder | Creditor | Community | and society<br>Environment & | Biodiversity | (Opportunity)          | Negative   | Positive<br>(Opportunity) | Negative | Actual potential<br>Short-term/ | Long-term<br>Intended/ | unintended<br>Reversible/ Non- | Le La |  |      |  |  |  |  |  |  |
| Energy Efficiency     and Renewable Energy       |       | •        | •        | •        | •           | -        | •         |                              |              | Invaluable             | Invaluable | High                      | High     | Αl                              | . 1                    | N                              | 2030                                      | 100% renewable energy consumption  | 2030 | - To limit global warming to 1.5°C, greenhouse gas emissions must peak before 2025 at the latest and decline 43% by 2030.  - Net Positive Impact on biodiversity - Meet Thailand's target reduction of energy intensity by at least 25% below BAU in 2030.   |  |  |  |  |  |
| Sustainable Supply Chain     Management          | •     | •        | •        | •        | •           | -        | •         |                              |              | Invaluable             | Invaluable | High                      | High     | Αl                              | . 1                    | N                              | 2030                                      | - GHG scope 3 reduction<br>- Zero material mined from conflict-mineral<br>areas.                                     | 2030 | - To limit global warming to 1.5°C, greenhouse gas emissions must peak before 2025 at the latest and decline 43% by 2030.  - Net Positive Impact on biodiversity - Percentage of recycled material used in supply chain - End modern slavery in all its forms including forced labor, human trafficking, and the worst forms of child labor. |  |  |  |  |  |
| 3. Automation and Workforce<br>Transition        |       | •        | •        | -        | •           | -        | -         | .   .                        | •            | Medium                 | Low        | High                      | Medium   | P S                             | S 1                    | R                              | 2030                                      | - 40 training hours/ head/ year<br>- 50% women in STEM-related positions   | 2050 | - Number of new hired in technology sector   |  |  |  |  |  |
| 4. Waste Management and Circular Economy         | •     | •        | •        | •        | •           | -        | - 1       |                              | •            | Medium                 | High       | Medium                    | Medium   | Αl                              | . 1                    | R                              | 2025                                      | - 30% of recycled material used for our raw material production  | 2050 | - 0 new biodiversity depreciation resulting from e-waste.  |  |  |  |  |  |
| 5. Carbon Footprint and Emission<br>Reduction    | •     | •        | •        | •        | •           | •        | •         |                              | •            | Invaluable             | Invaluable | High                      | High     | Αl                              | . L                    | J N                            | 2050                                      | 90% GHG emission reduction (Scope 1+2+3) from 2021 base year   | 2050 | To limit global warming to 1.5°C, greenhouse gas emissions must peak before 2025 at the latest and decline 43% by 2030.     Net Positive Impact on biodiversity  |  |  |  |  |  |
| 6. Health and Safety in Automated Workplaces     | •     | •        | •        | -        | -           | -        | •         | .   .                        | •            | Low                    | Low        | Medium                    | Medium   | Αl                              | . L                    | J R                            | 2030                                      | Zero occupational injury, fatality and illness at workplace  | 2030 | - 0 occupational cases in the location we operate Delta impact local <u>SSO</u> increasing expense.  |  |  |  |  |  |
| 7. Labor Rights and Fair Employment<br>Practices | •     | •        | •        | -        | •           | -        | -         | •                            | -            | Low                    | Medium     | High                      | High     | PΙ                              | . 1                    | R                              | 2030                                      | Zero human rights violation through Delta's value chain     Equal remuneration and career opportunity at workplaces. | 2030 | - End modern slavery in all its forms including forced labor, human trafficking, and the worst forms of child labor.   |  |  |  |  |  |
| 8. Water Resource Management                     | •     | •        | •        | •        | •           | -        | -         | .   .                        | •            | Low                    | Medium     | Low                       | Medium   | Pι                              | . L                    | I N                            | 2030                                      | 10% Water Productivity Intensity (WPI) reduction from base year 2020   | 2030 | 10% Water Productivity Intensity (WPI) reduction from base year 2020   |  |  |  |  |  |
| 9. Innovation in Sustainable<br>Technologies     | •     | •        | •        | •        | •           | •        | •         | .   .                        | •            | High                   | Low        | High                      | High     | Αl                              | . 1                    | R                              | 2030                                      | 50% of consolidated revenue from GHG-reducing and energy transition solutions.                                       | 2030 | Meet Thailand's 30@30 and BCG targets.   |  |  |  |  |  |
| 10. Cybersecurity and Data Privacy               | •     | •        | •        | •        | -           | -        | •         | •                            | $\cdot $     | High                   | High       | High                      | High     | Αl                              | . L                    | J R                            | 2030                                      | Zero confidentiality data leakage and zero financial losses from disinformation or cyberattacks by 2030 .            | 2030 | - End modern slavery in all its forms including forced labor, human trafficking, and the worst forms of child labor.   |  |  |  |  |  |
| 11. Regulatory Compliance and policy shift       | •     | •        | •        | •        | •           | •        | •         |                              | ·            | High                   | Low        | High                      | Low      | Pι                              | . 1                    | R                              | 2050                                      |  | 2050 | Fair business practices in the countries we operate.   |  |  |  |  |  |
| 12. Community Engagement and Social Impact       | -     | -        | -        | -        | -           | -        | •         |                              | ·            | Medium                 | Low        | High                      | Low      | Pι                              | . 1                    | R                              | 2030                                      | - Social contribution expense<br>- Years of operation without community or social<br>opposition                      | 2030 | - Position filled by local residual.   |  |  |  |  |  |
| 13. Diversity, Equity, and Inclusion (DEI)       | •     | -        | -        | •        | -           | -        | •         |                              | •            | Medium                 | Low        | High                      | High     | Αl                              | . 1                    | R                              | 10  |  | 2030 | - No one left behind the green and renewable energy development  |  |  |  |  |  |

# Step 7: Strategic Implications and Board Communication

For each material sustainability matter, Delta must disclose the measures taken to manage impacts and, over time, share metrics, targets, and action plans to achieve our sustainability goals. Integrating these matters into our corporate strategy ensures long-term alignment and clear communication of our commitment.

Our materiality assessment results, signed off by the Board of Directors on 15 February 2024, will guide the communication of identified material issues and their impacts to the Board of Directors (BOD) and management. The BOD and management will acknowledge these without interfering in impact valuation or stakeholder concerns. This information supports informed decision-making, enabling adjustments to strategic plans to mitigate negative impacts and explore sustainable growth opportunities.

For those issues not categorized as material issues in this reporting period, the BOD noted that, although the organization has established control measures and dedicated teams to monitor these events, these issues should still be included in the risk profile. This inclusion will facilitate planning for appropriate response actions and resource allocation to mitigate potential occurrences.



2024 Material Issue prioritization Result

## Step 8: Disclosure

After the Board of Directors (BOD) approved the material issues, Delta's material issues were subjected to verification by an independent auditor. This verification process is undertaken to ensure that the identification and prioritization of our material issues and their impacts have been conducted systematically and transparently. The process adheres to the Global Reporting Initiative (GRI) standards, specifically upholding the principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability. By meeting these stringent criteria, we ensure that stakeholders gain a comprehensive understanding of the company's sustainability performance, associated risks, and strategic direction.

Finally, our material issues for enterprise value creation and material issue for external stakeholders, including their associated risks in the ESG dimensions, management measures, strategies for remedying negative impacts, key performance indicators, and progress against long-term targets, are disclosed in the following pages of this report

These issues will also guide the tracking of relevant enterprise risks, ensuring our sustainability strategies align with the organization's risk management framework. Material issues with significant impacts are detailed in the table below. As well, The BOD reviewed the organization's key performance indicators (KPIs), including greenhouse gas reduction, product carbon footprint for readiness to comply with the Carbon Border Adjustment Mechanism (CBAM), percentage of renewable energy mix and other environmental, social, and governance (ESG) achievements against established targets.



On 15 February 2024, the Board of Directors approved the material issues and their impacts on both stakeholders and the company. Additionally, the Risk and Sustainable Development Committee introduced the principles of the Corporate Sustainability Reporting Directive (CSRD) and the updated reporting regulations, outlining the approach to presenting double materiality, which will be disclosed in our Sustainable Development Report.

| Item | Material issues                                       | Key KPI   | Disclosure pages            |
|------|---|---|-----------------------------|
| 1    | Energy efficiency and Renewable energy transformation | <ul> <li>- 100% Renewable electricity use in operation site by 2030</li> <li>- 20% reduction of Plant electricity consumption intensity (EI) by 2030 (2020 as based year)</li> <li>- 100% of Corporate Electrical Vehicles (EV) by 2030</li> </ul>                            | <u>4, 57, 80-84, 99-101</u> |
| 2    | Sustainable supply chain management                   | <ul> <li>Zero responsible supply chain in minerals from RMI-defined conflict areas, zero human rights violations and zero raw material sourcing from biodiversity-sensitive zones by 2050</li> <li>30% recycled material use and 20% supplier localization by 2030</li> </ul> | 59-69                       |
| 3    | Labor Rights and Fair Employment Practices            | <ul> <li>Zero human right violation harassment, discrimination, inhumane treatment, and violation of labor right.</li> <li>40 average training hours per employee by 2025.</li> </ul>   | 117-154                     |
| 4    | Carbon footprint reduction                            | <ul> <li>90% reduction of SBT Scope 1 and 2 absolute reduction by 2030 (2021 as based year)</li> <li>25% SBT Scope 3 absolute reduction by 2030 (2021 as based year)</li> <li>90% SBT Scope 1, 2 and 3 absolute reduction by 2050 (2021 as based year)</li> </ul>             | <u>4, 57, 81-83, 89-94</u>  |
| 5    | Cyber security and data privacy                       | <ul> <li>Zero monetary loss from disinformation, misinformation, and investment solicitation by 2030</li> <li>Zero confidentiality data leakage and zero financial losses from disinformation or cyberattacks by 2030</li> </ul>  | 25-30                       |

## **Our Commitment**

Delta Electronics (Thailand) Public Company Limited is committed to conducting business according to the company's Corporate Social Responsibility Commitment. The commitment shall provide guidelines for the directors, management, and employees to operate our business ethically with transparency, accountability, and respect for human rights and fair treatment to all stakeholders including our employees, shareholders, customers, suppliers and the communities.

As a global corporate citizen, we support international standards such as the Responsible Business Alliance (RBA), the Universal Declaration of Human Rights, SBTi, RE100 and the International Labor Office Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy and Global Reporting Initiative (GRI). We are committed to the following:

- Provide employees with a safe and healthy work environment where they can live up to their full potential in return for reasonable remuneration and benefits.
- Create company value and enhance shareholder value.
- Promote CSR ideals and practices throughout our Value chain and work together for better performance.
- Develop environmentally friendly, energy saving products and implement management standards and sound practices to reduce our impact on the environment to fulfill customer satisfaction.
- Invest in innovation and research, develop intellectual property rights, and devote ourselves to the progress of human culture and technology, the development of society and the economy, as well as the sustainable development of the Earth and its environment.
- All executives shall extend their collaboration and promote their staff members to fulfill these policies successfully.

If you have comments or suggestions to make about Delta's CSR & Ethics, please do not hesitate to contact us through det.sd@deltaww.com



## **Our Commitment**



Delta's commitment to achieving a net-zero emissions target across the entire value chain by 2050 also strengthens the company's capability to deliver a net positive impact by 2025.

Delta Thailand has consistently enhanced its products, processes, and business models to boost productivity and profitability while minimizing costs. The company is committed to delivering optimal returns to its stakeholders and has received numerous local, national, and international accolades for its outstanding performance. In an ever-evolving business environment, sustainable growth is essential for meeting global demands over the long term. Delta is integrating sustainable development strategies with its business objectives, focusing on product innovation and continuous corporate social responsibility (CSR) initiatives to address emerging risks.

To achieve its strategic goals of green revenue and Net-zero throughout the value chain, Delta adheres to three core ideals: Smarter. Greener. Together. Since 2004, every employee has been guided by these core concepts, which underpin Delta's commitment to social progress and effective adaptation to change. In 2015, Delta set a target to increase green revenue from its products and solutions portfolio to 32% of total revenue by 2024 while concurrently reducing the environmental footprint of its business processes. This focus encompasses areas such as solar energy, data centers, and industrial automation systems that meet the needs of both businesses and the broader community. Over the past 20 years, the demand for Delta's energy-efficient products and solutions has grown, with revenue increasing by 6.37% since 2015. By 2024, green revenue constituted 46% of the company's total revenue.

2025

# Risk and Sustainable Development Organization

According to ISO 26000 guideline, Delta has established a sustainable development organization for the full implementation of our Global sustainability development Strategy. The main body in the organization is the SD Committee which includes the company President, Chief Human Resource Officer (CHRO), Chief Financial Officer (CFO), Chief Operations Officer (COO) and Chief Information Technology (CIO: join the committee in 2018). The SD Committee reviews and monitors each CSR project, at periodic meetings, according to project-specific standards.

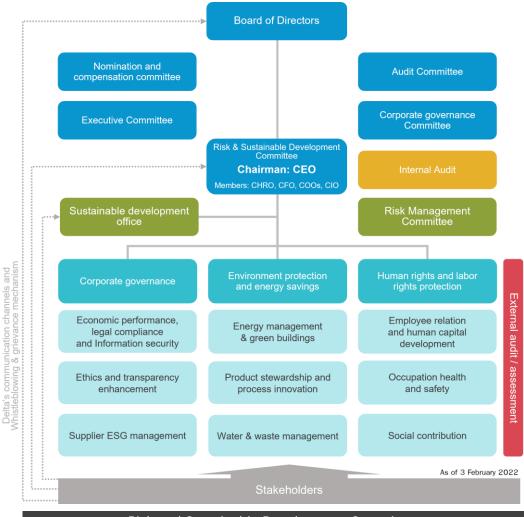
The SD Committee secretary proposes benchmarking procedures for the company's CSR projects and from time to time communicates the global sustainable development practices to the committee for their reference. The committee secretary is responsible for arranging quarterly CSR meetings to inform the SD Committee and operational leaders on the progress of each company CSR project. In addition, the committee secretary will follow up on and compile ESG risk, critical concern and the results of each project in an annual report to the Board of Directors.

The CSR target fields form three categories: Corporate Governance; Environmental Protection and Energy Saving; and Employee Relation and Social Contribution. Each category has relevant directors and managers who define key performance indicators (KPI), set up specific achievement goals and take responsibility for the project's progress and on-time execution as per the company's policy and relevant standard requirements. Finally, Delta publicly discloses its sustainable development performance on annual basis at

#### https://www.deltathailand.com/en/download-sd-report.

On 14 February 2025, the Board of Directors approved the company's enterprise risk objectives, confirmed key risk prioritization, and endorsed related response strategies, including material Key Risk Indicators (KRIs), reinforcing Delta's commitment to robust and transparent risk governance.

For further details on departmental responsibilities regarding specific risk factors, please refer to the Delta Group Risk Management Policy



Risk and Sustainable Development Committee

Effective risk and crisis management are vital for long-term financial planning and organizational flexibility. The risk culture is emphasized by the CEO and management, with top-down support to promote awareness and engagement at all levels. To reduce various risks to a tolerable and controllable range through identification, assessment, control, monitoring and communication of potential risks from Delta Group perspective; we adopt ISO31000, COSO ERM and Integrated GRC as quideline to implement our Enterprise Risk Management Policy. By qualitative or quantitative management methods, providing reference for developing operational strategies, and effective risk management process allow Delta Group to achieve long-term strategic goals and deliver mutual benefit to our stakeholders. The policy has been formulated to achieve the Group's strategic goals in a reasonable manner.

Up to the reporting period, 9 of our nine directors have possessed experience and expertise in risk management. Six of them were non-executive and independent directors. Delta ensures regular risk management education for executive directors, non-executive directors, our managements, internal audit, key function to strengthen our risk culture. In past 3 year, Mrs. Tippawan Chayutimand, Independent director and audit committee member, has completed the Thai IOD DCP program which Risk Issues for Boards was a key module of the program.

To ensure the effectiveness of ESG risk management target, Delta's Risk Management Committee (RMC) is structurally independent of the business lines. Structural independence facilitates objective monitoring and control of various risks in the organization's best interest, free from potential conflicts of interest arising from competing business priorities. The committee consists of experts from various functions, ensuring thorough oversight of all environmental, social, and governance (ESG) risks. Members include executives and management from our subsidiaries in Slovakia and India. These experts are responsible for addressing both existing and emerging risks pertinent to their respective areas. They identify issues that require cross-functional collaboration, establish risk appetites for recognized challenges, and set both short-term and long-term objectives to mitigate residual risks. Additionally, they monitor progress and report to the Risk Management and Sustainable Development Committee (SDC) at least twice a year. In parallel, the highest authority or an appointed representative of the SDC will report prioritized risks, including their impact on stakeholders and the company, as well as the implementation status of risk mitigation and reduction targets, to the Board of Directors at the same frequency.

#### Key global trend impacted Delta's sustainability



Geoeconomic confrontation



Economic downturn



& natural disaster events



Biodiversity loss and ecosystem collapse



Adverse outcome of Al technology





On 15 February 2024, the appointed representative of the Sustainable Development Committee (SDC) presented prioritized risks to the Board of Directors, including their impacts, the status of risk mitigation and

Page 47

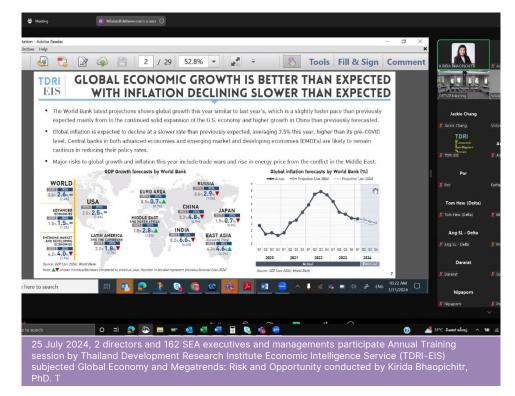
## The Risk

On 25 July 2024, Delta collaborated with experts from the Thailand Development Intelligence Services to provide training for our directors, executives, and management in the Southeast Asia region. The training focused on "Global Economy and Megatrends: Risks and Opportunities" in order to enhance their understanding of the risks, impacts, and opportunities presented by megatrends and the global context as they relate to their respective functions and business units. A total of 151 executives and managers participated in this educational initiative.

Delta engages experts from the Annual Training session by Thailand Development Research Institute Economic Intelligence Service (EIS) to conducts annual global risk and opportunity training for our directors and executives. This training will enhance decision-making by aligning strategies with global trends and risks, promoting proactive risk management, and equipping management with skills to identify and assess potential issues. It will foster strategic agility, enabling management to adapt to emerging opportunities and improve organizational alignment through a shared understanding of global challenges. Additionally, engaging with experts will strengthen leadership skills and build stakeholder confidence, reinforcing the company's reputation. Ultimately, these initiatives will provide Delta with a competitive advantage by enabling it to capitalize on market trends while integrating sustainable practices into its business model, supporting long-term environmental and social goals.

To cultivate an effective risk culture at the leadership level at Delta, the CEO and management emphasize its importance by supporting and promoting the implementation of various communication channels and activities to enhance stakeholder participation from the top down.

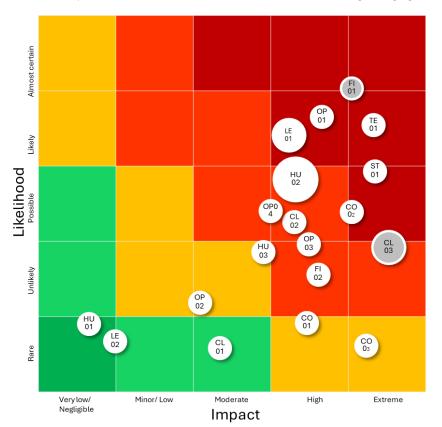
Annually, employees and functional heads engage in risk audits to ensure compliance with ISO 45001 and ISO 50001 standards. The organization leverages technologies such as the Document Management System (DMS), the Delta Employee Touchscreen Kiosk, and the Delta Line Official account to promote risk management best practices and drive innovation.



In 2024, Delta provided 57,739 training hours for risk management, representing 5.2% of total training hours, all at no cost to employees. To encourage participation and feedback on key residual risks, including energy conservation and health and safety initiatives, both monetary and non-monetary rewards were introduced. Employees contributing to the DMS platform were eligible for Jewel awards, with the total jewels accumulated determining winners for the "Delta Knowledge Management Contest Award," which included certificates of appreciation and monetary rewards. Other key risks are disclosed in our Annual Report page 49-58.

Drawing on stakeholder concerns, media analysis, global ESG trends, and recent developments affecting Delta, we systematically compile these events and concerns following the COSO Enterprise Risk Management (ERM) framework and ISO 31000 guidelines to construct our enterprise risk profile. In the current landscape, heightened geopolitical tensions, particularly U.S.-China power contestation, potential policy shifts under the new U.S. administration, and the rising frequency and severity of climate-related events are reshaping the ESG risk environment. These dynamics necessitate close monitoring, as they may influence supply chains, regulatory compliance, and our long-term green revenue growth and greenhouse gas (GHG) reduction targets. Presently, we track over 100 risks to safeguard stakeholder interests and ensure sustainable growth.

For the 2023–2024 period, we have identified both potential and actual risks that could affect these strategic objectives, as detailed in the following matrix. Following the risk evaluation process, issues deemed unlikely to impact performance—or those with sufficient controls, management measures, and positive progress indicators—are documented in our risk profile as precautionary resources. This proactive approach enables the company to formulate preventive plans for risks that may escalate in the future. Additionally, the risk profile is reviewed at least biannually to ensure its relevance and effectiveness in addressing emerging and evolving risks.



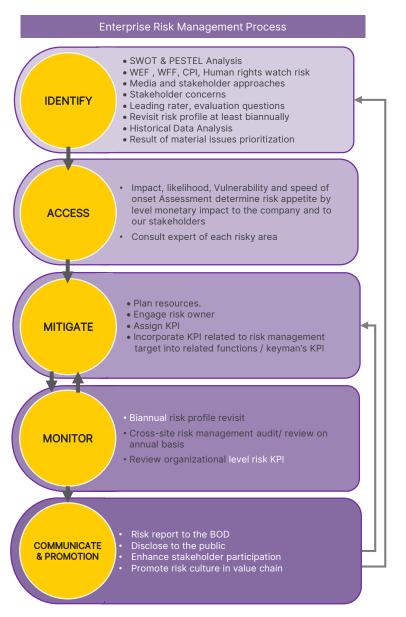
| RiskID | Riskname  |
|--------|---|
| CL01   | Worker development to tackle with climate adaption and changing regulations             |
| CL02   | Supply chain disruption by natural disaster   |
| CL03   | New biomes invasion for mining activity in supply chain*                                |
| LE01   | Increased Regulatory Stringency*  |
| LE02   | Labor rights against technology disruption  |
| CO01   | Integrity risk in customs process   |
| CO02   | Supply chain unethical competition for raw material                                     |
| CO03   | Regulatory and Legal Compliance Risk in Foreign Labor Immigration.                      |
| FI01   | Emerging Business Revenue Decline   |
| FI02   | Liquidity to cope with increasing operating cost, increasing compliance cost, unplanned |
| F102   | asset repair, investment in RE  |
| HU01   | Age discrimination, unfair career path development                                      |
| HU02   | Health & Safety against natural disaster, man-made disaster, injury form new production |
| 11002  | factor and instruments and new disease  |
| HU03   | Personal data breach  |
| OP01   | Inefficiencies or production delays due to technology transfer*                         |
| OP02   | Production halt from weather events   |
| OP03   | Natural resources and raw material scarcity   |
| OP04   | Skilled workers and specialist shortage   |
| ST01   | Delay in meeting the committed science-based target                                     |
| TE01   | Al Disinformation and Misinformation*   |
|        |   |

no warning, instantaneous ••• • o very slow, over 5 years Plot color = speed of onset Plot size = Delta vulnerability level No measurement at all •••• Validation of target, KPI and due diligence \*Emerging risk XX Concerned by stakeholders



Approach and

**Appendix** 



## Our key risks

Drawing on stakeholder concerns, media stakeholder analysis, global ESG trends, and recent developments impacting Delta, we systematically compile these events and concerns in accordance with the COSO Enterprise Risk Management (ERM) framework and ISO 31000 guidelines to construct our risk profile. At present, we monitor the dynamics of over 100 risks to ensure the sustainable growth of our organization while safeguarding stakeholder interests.

For the 2023-2024 period, we have identified both potential and actual risks that may influence our longterm objectives for green revenue growth and our ambitious greenhouse gas (GHG) reduction targets, as detailed in the following matrix.

Following the risk evaluation process, issues that the committee and the Board of Directors (BOD) consider unlikely to impact the company's performance or that possess adequate control and management measures, along with favorable progress indicators, are documented in our risk profile as precautionary resources. This proactive strategy allows the company to formulate preventive plans for issues that may become significant in the future. Additionally, the company conducts a review of this risk exposure profile at least twice a year as well as yearly internal audit to ensure its continued relevance and effectiveness in addressing potential risks.

## New environment and social regulations/ standards come into forces

The emerging risk of "New environmental and social regulations/standards" must be prioritized due to its potential to disrupt revenue growth in eco-friendly products and impede our carbon neutrality target by 2050. The high impact, likelihood, and speed of regulatory changes indicate that rapid shifts could lead to financial penalties, operational disruptions, and reputational harm. The EU market, crucial for our revenue, will review the Carbon Border Adjustment Mechanism (CBAM) in 2026, where non-compliance may incur fines exceeding USD 10,000, jeopardizing our market position and customer reputation. This reputational damage can decrease revenue, as consumers favor companies committed to sustainability. Additionally, non-compliance may raise tax expenses through additional regulatory fees, making it vital to address this risk for compliance, market protection, and sustainability alignment.

To manage this risk, we employ several strategies: collaborating with customers on product carbon data reporting to ensure transparency, increasing renewable energy use in our production processes, expanding our pool of carbon footprint experts to expedite EU product reporting, and participating in public hearings and training to learn from affected companies. These measures allow us to adopt best practices for enhancing compliance strategies.

#### Biodiversity depreciation resulting from drastic increment of raw material mining

The global urgency for energy and technology transformation requires greater use of earth minerals, prompting suppliers to expand into new areas of extraction. However, such mining activities can severely damage biomes, accelerating biodiversity loss and threatening long-term environmental sustainability. This creates a critical risk for Delta, as biodiversity depreciation may undermine ecosystems, human well-being, and the company's strategic objectives. As a technology leader committed to eco-friendly growth and carbon neutrality by 2050, Delta recognizes that addressing this risk is essential to maintaining its license to operate and strengthening stakeholder confidence.

Biodiversity loss can result in habitat destruction, species extinction, and irreversible ecological damage. For example, deep-sea mining threatens marine ecosystems and may trigger stricter regulatory actions, financial penalties, and operational delays. With medium likelihood and moderate vulnerability, this risk has the potential to disrupt supply chains and increase costs, further challenging the company's targets for green revenue growth and responsible operations. Our latest CMRT and EMRT reports highlight five key river basins connected to our tier 4 and tier 5 suppliers: Yangtze with 11 smelters, Yellow with 7, Elbe with 7, Seto Inland Sea with 7, and Hudson with 6. These insights guide our efforts to strengthen responsible sourcing and environmental stewardship. It is also noteworthy that some basins, such as the Elbe, are shared across Germany, Czechia, and Slovakia, emphasizing the importance of international cooperation. To respond to this risk, Delta has adopted the following measures:

- We ensure that the origin of our materials does not involve important or at-risk biodiversity areas.
- Buyers are trained on their roles in ESG and biodiversity conservation, strengthening accountability across procurement functions.
- 100% of employees receive ESG training from their first day, with biodiversity conservation embedded as a core topic.
- All suppliers must acknowledge and sign the Supplier Code of Conduct, which includes biodiversity conservation commitments.
- In 2024, we engaged with leading organizations such as Thailand's Royal Forest Department, IUCN, and Singapore's St John's Island National Marine Laboratory (SJINML) to explore opportunities to apply our technologies to biodiversity restoration, while also increasing employee participation in conservation efforts across Southeast Asia.



Delta SD Week 2024 integrated risk training to raise awareness about biodiversity loss Thailand, engaging 249 workers in risk communication on the interconnected Water, Energy Food nexus. The program emphasized the role of biodiversity in climate change mitigation and its impact on training agenda, the theme of Delta SD Week evolves each year to address emerging global risks and urgent sustainability challenges.

#### Intellectual property and quality against cross-border project transfer

Amid global economic uncertainties, Delta remains committed to innovation and the secure transfer of technology to meet the growing demand for essential infrastructure, including data centers, telecom power, and EV-related businesses. Investment in longterm sustainable innovation is critical to driving growth while supporting the transition to green technologies. As we expand our operations and accelerate production through the China+1 strategy, efficient technology and product transfer become increasingly vital. Ensuring a secure and responsible transfer process across jurisdictions safeguards intellectual property, mitigates regulatory risks, and enables the rapid deployment of advanced solutions in line with evolving market and sustainability demands.

To ensure a seamless transition in production facility relocation, Delta has implemented the Site Transfer Procedure (Document No. 06-034) to provide clear guidance for all personnel and teams. This procedure facilitates the efficient setup of technology, ensures material availability, maintains rigorous quality inspection processes, optimizes workforce management, fosters effective stakeholder communication, and minimizes operational disruptions.

As part of our Knowhow Transfer & Knowledge Sharing strategy, teams from Thailand and India collaborate closely with original product owners, including R&D, production, and

Sustainable Development Report

2025

technical teams in China and other regions. Following the successful implementation of production lines and technology setup, product owner teams remain embedded with the Thailand and India teams for 6–12 months to ensure comprehensive knowledge transfer. This includes process understanding, facility readiness, adherence to quality standards, and alignment with customer requirements.

Introduction

Additionally, inter-regional quality diagnostics are conducted guarterly to reinforce continuous improvement and maintain consistency across operations. This ensures that Delta's products and services from our global manufacturing sites adhere to consistent standards and best practices.

#### Operation stop due to natural disaster

The global rise in natural disasters, driven by more frequent and severe climate events such as floods, storms, and heatwaves, presents a significant operational risk. For Delta, whose production facilities are concentrated in Thailand, India, and Slovakia, any major disruption caused by extreme weather could result in temporary shutdowns, supply chain delays, or reduced production capacity. Such events not only threaten the company's ability to meet customer demand but may also lead to revenue losses, increased operating costs, and heightened risks to worker safety. They could further affect progress toward the company's green revenue growth and greenhouse gas (GHG) reduction targets. Recognizing this risk, Delta integrates climate resilience into its enterprise risk management framework, including site-specific assessments, business continuity planning, and supplier diversification to minimize the potential impact of natural disasters on global operations.

Given the market's increasing emphasis on sustainability, mitigating biodiversity impacts is vital. A KPI of zero rare earth elements (REEs) and metal non-tier-1 suppliers in key biodiversity areas is crucial for compliance and reputation. To manage this risk, we conduct supplier location analyses, require tier-1 suppliers to disclose mineral origins, and perform on-site audits for compliance. We monitor supplier ESG performance through the Conflict Minerals Reporting Template (CMRT) and provide biodiversity conservation training. Lastly, we will terminate relationships with suppliers who violate environmental laws, reinforcing our sustainability commitment.

#### Disinformation and misinformation: Fake news and investment fraud

As a risk committee member of a leading tech company and major listed entity in Thailand, it is essential to address the emerging risk of "fake news and investment fraud" due to its significant impact. The rise of artificial intelligence (AI) and deepfake technology has made it easier to spread misleading information, threatening our reputation and potentially causing financial losses for stakeholders. Al and deep fake technology can create false narratives that distort market perceptions and lead to stock volatility, undermining efforts to attract investment in eco-friendly initiatives. Additionally, biased AI systems can compromise decision-making, exacerbating misinformation and jeopardizing our carbon neutrality target by 2050. Focusing on this risk is critical to ensuring our integrity and sustainable growth.

To manage this risk, we have implemented several strategies. We established clear communication protocols for responding to misinformation and limited spokesperson authority for consistent messaging. We prioritize transparency by stating that the company does not profit from investment activities. Quarterly press releases are issued through the Stock Exchange of Thailand (SET) via ISO 27001-certified networks for secure communication. Finally, we monitor AI advancements to proactively address potential misinformation scenarios. These measures are vital for protecting our reputation, maintaining stakeholder trust and secure our smart manufacturing process where AI is part of it.

#### Liquidity for Energy trade-off investment (RE100, ICP, R&D product innovation)

The urgency of significant investment in energy transformation, particularly in RE100 initiatives and product innovation R&D, is crucial for achieving sustainability goals and generating positive societal and environmental impacts. However, these investments also introduce financial risks, including liquidity concerns that could affect shareholder interests. Despite these challenges, we are committed to maintaining a positive net profit and zero debt by effectively managing resources across finance, R&D, and operations, while monitoring exchange rate fluctuations to mitigate potential financial losses.

Introduction

# The Risk

2025

Internal carbon pricing is essential for managing these financial risks and driving societal and environmental benefits. By assigning a monetary value to carbon emissions, we incentivize carbon footprint reduction, aligning financial decisions with sustainability objectives and protecting shareholder interests. This approach optimizes capital allocation, prioritizes energy-efficient investments, and minimizes exposure to exchange rate volatility. By the end of 2024, Delta successfully utilized its internal carbon pricing mechanism, valued at 109 million baht (2023: 14), to advance its net-zero target, achieving positive societal and environmental impacts without compromising revenue or shareholder returns. We disclose our effort and advancement through ICP mechanism in our IFRS S2 and TNFD disclosure page 25 and 43.

#### Al Disinformation and Misinformation

The U.S.-China conflict highlights the risk of Al-driven disinformation for Delta, particularly in its green revenue growth areas like autonomous EV control units, data centers, and automation. Misinformation could damage the company's reputation, disrupt consumer confidence, and impact critical supply chains. As Delta focuses on sustainable technologies, maintaining brand integrity and trust is crucial for advancing its green initiatives, emphasizing the need for robust cybersecurity and transparent communication.

To address the risks of Al-driven disinformation, Delta take the following measures:

In line with our growth targets for Al-related business groups, Delta Group has implemented the first draft of its Al policy in 2024, following the OECD guidelines and the EU AI Act. The CTO, Business Group CTO, CO, CHRO, and relevant departments have collaborated to create a plan for establishing an AI committee. The committee members are tasked with strengthening cybersecurity to prevent Al-driven cyberattacks or misinformation campaigns that could compromise brand integrity or sensitive data. Additionally, our headquarters in Taiwan is dedicating efforts to verify ISO/IEC 27701:2019 certification to ensure that all products traded with the Thailand Industrial Automation group comply with the Privacy Information Management System.

Monitor Social Media and Online Platforms: Use AI-powered tools to track and identify potential misinformation or disinformation across platforms, allowing for swift action to counter false narratives.

- Engage in Public Relations Campaigns: Develop proactive communication strategies to combat misinformation, highlighting the company's commitment to green technologies and sustainability.
- Educate Stakeholders: Provide stakeholders with clear, accurate, and timely information to build trust, ensuring they can distinguish between credible information and potential disinformation.
- Create a Crisis Response Plan: Prepare a response plan for misinformation crises, including designated spokespersons and guidelines for addressing public concerns quickly and transparently. Up to 31 December 2024, there was no financial loss from data privacy issue, disinformation and misinformation

#### **Emerging Business Revenue**

Policies in major economies have raised stakeholder concerns about mobility sector growth, which also impacts our strategic goal of achieving 50% green revenue from products and solutions by 2030. US. Increased investment in oil and gas and the reservation of raw materials for domestic technology production have disrupted global supply chains. China's "Made in China 2025" policy strengthens its EV industry through subsidies, tax incentives, purchase mandates, and infrastructure investment, positioning China as a leading EV manufacturer and exporter. Trade policies also impact the sector. Since 2016, tariffs on Chinese auto parts and vehicles have remained, with additional 2024 measures raising EV import tariffs to 100%, reshaping market dynamics.

To release this concern as well as know our own progress to the green revenue target, the company adjust its disclosure of revenue by Segment information to demonstrate the progress of mobility business which used to be included in infrastructure business. The company also applies several measures to maintain healthy growth.

- · Strengthen Supply Chain Resilience
- Expand Market Reach & Customer Base
- Accelerate Product Innovation & Differentiation
- Strengthen Strategic Partnerships
- Engage in Policy Advocacy & Regulatory Support



#### Delay in meeting the commit SBTI

U.S.-China tensions may delay Delta's science-based targets by disrupting access to critical raw materials and technology, essential for eco-friendly products. Trade barriers, tariffs, and sanctions could increase costs and cause delays, diverting focus from longterm sustainability goals to short-term crisis management, hindering progress.

Trade tensions between the U.S. and China pose significant challenges to Delta's ability to meet its science-based targets. Supply chain disruptions may restrict access to lowcarbon materials, necessitating alternative sourcing strategies. Regulatory divergence across key markets could create compliance challenges, requiring continuous policy monitoring. Increased costs from tariffs and trade restrictions may impact investment in sustainability initiatives, making financial risk mitigation essential. Additionally, geopolitical instability could slow technology transfer, affecting the adoption of critical innovations and demanding proactive collaboration and contingency planning. Furthermore, the limited availability of Renewable Energy Certificates (RECs) in key regions may hinder carbon neutrality commitments, requiring diversification of renewable energy procurement strategies.

- Supply Chain Diversification: Secure access to low-carbon materials by sourcing from multiple regions with stable trade policies.
- Regulatory Monitoring: Dedicated teams track policy changes to ensure compliance and proactively adjust strategies.
- Financial Risk Mitigation: Implement strategic cost management and investment prioritization to safeguard sustainability initiatives.
- Technology Transfer & R&D Enhancement: Strengthen in-house innovation and collaborate with global partners to prevent delays in adopting new technologies.
- Renewable Energy Procurement: Expand onsite solar generation and diversify REC acquisition to mitigate supply constraints and maintain carbon neutrality progress. The

- company also participate in the associations that are working with the government sector and other think tanks to enhance the potential of RE energy generation.
- Internal Carbon Pricing (ICP): Implement an internal carbon pricing mechanism to accelerate infrastructure adaptation while minimizing financial impact on stakeholders. As of December 31, 2024, we have achieved over 90% of our Science-Based Targets Initiative (SBTi) goal for the year, with ongoing efforts to close the remaining gap.



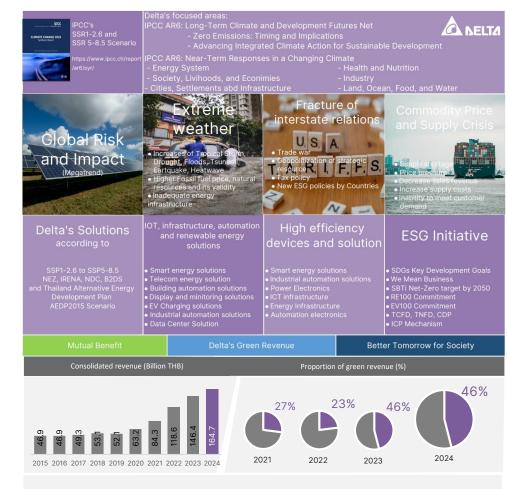
# From Responsibility to Sustainable Growth

According to IPCC's RCP 2.6 and RCP 8.5 scenarios, Delta embraces risk management, supply chain management, innovation and stakeholder's expectation together with responsibility for ESG aspects as sustainable innovation. Delta synergizes its technology to response to social needs in environment conservation while mitigate climate change impact. Delta has invested 100 million Baht on average since 2015 to make its operation greener.

For fast transition to a lower-carbon economy, Delta maintains its research and development cost at approximately 4 percent of its consolidated revenue to develop, continues merger and acquisition and invest in global operation to re leading efficiency and greener products and solutions that use less natural resources, lower emission, response to market and customers' climate adaption for good health and well-being amidst climate change and technology breakthrough. Through the mentioned adoption, Delta gained more opportunities in new markets that can be illustrated by Delta's Thailand new high revenue of 4,906 Million US Dollar in 2024 and Delta Group's physical assts and intangible assets gained from the acquisition of a critical material company in 2024 that value over 16,223,813 Million US dollars. This M&A also help lower GHG from material transportation and increase the percentage of material localization for Delta Thailand.

Delta continues investment to increase the consumption of renewable energy both through both our in-house infrastructure and sourcing of alternative and unbundled energy sources to respond to climate change. While we engaged our supply chain to provide quantitative information of energy and natural resource consumption in 2022, we also continue our startup development program to expand our eco-efficient supply network in the transition period.

In parallel with various programs to increase Delta Smart Manufacturing (DSM) production line, Delta Group set an internal carbon pricing (ICP) at 300 US dollars per ton to power investments in negative carbon technology and innovation in R&D. In the reporting year, we had 7 projects included in our ICP scheme valued 1.3 Million US dollars. We intend to neutralize residual emissions and further mitigate emissions beyond our value chain with offsetting and investing in permanent carbon removal.



#### Note

- Green revenue contributed by the revenue from EV, Green and efficient energy solutions revenue (renewable, EV charging, Data center, Industrial automation, Energy storage systems)
- · High efficiency ODM products revenue.
- The green revenue reported accordingly to the company's performance breakdown by business group presented to the Board of directors on 14th February 2024

# From Responsibility to Sustainable Growth





In 2024, Delta Electronics (Thailand) PCL received the ASEAN Energy Award in the Cutting-Edge Technology - Energy Efficient Building category for its Delta InfraSuite Data Center Solution. Presented at the ASEAN Energy Business Forum (AEBF-24) in Laos, this honor highlights Delta's leadership in low-carbon, energy-efficient technology aligned with the ASEAN Plan of Action for Energy Cooperation (APAEC). The solution features high-efficiency systems including hot/cold air containment, modular UPS, precision cooling, and a DCIM platform for real-time energy optimization. With a Power Usage Effectiveness (PUE) below 1.45, it significantly reduces energy intensity and carbon emissions. This achievement reflects Delta Thailand's strong commitment to sustainability, ESG integration, and enabling greener digital infrastructure across the region.



## BIG and Delta Pioneer the First Low-Carbon Nitrogen in Thailand's Electronics Industry

Delta Electronics (Thailand) PCL has partnered with Bangkok Industrial Gas (BIG) to introduce low-carbon nitrogen into its production processes—marking the first implementation of certified low-carbon industrial gas in Thailand's electronics industry. Certified by the Thailand Greenhouse Gas Management Organization (TGO), this solution reduces CO<sub>2</sub> emissions by over 50% compared to conventional nitrogen and contributes to the reduction of Scope 3 emissions in Delta's supply chain. The initiative supports Delta's Net Zero 2050 commitment and enhances sustainable operations under the Delta Smart Manufacturing (DSM) program, which integrates digitalization and energy efficiency into factory systems. This collaboration strengthens Delta's transition to a green supply chain and its role in advancing low-carbon innovation across the industry. Recognition in the Dow Jones Sustainability Index (DJSI) World and Emerging Markets for three consecutive years underscores Delta's continued leadership in ESG performance and climate action.



## Delta Showcases Smart Process and Management Solutions for Electronics Suppliers at 2024 Intelligent Asia Thailand

Delta Electronics (Thailand) PCL showcased its smart manufacturing and green factory solutions during Intelligent Asia Thailand 2024, demonstrating innovations that promote low-carbon, high-efficiency electronics production. Key highlights included the Rapid Transformable Machine (RTM), integrated MES and EMS platforms, and carbon management systems such as the Facility Monitoring and Control System (FMCS) designed for Net-Zero factory operations. These technologies enable real-time energy optimization and support local suppliers in transitioning to Industry 4.0 standards. The initiative underscores Delta's commitment to sustainable innovation and its role in driving Thailand's shift toward smart, low-emission industrial development.

# From Responsibility to Sustainable Growth

From a broader business perspective, this dedication to CSR ideals makes Delta a true global citizen. Since Mr. Dick Hsieh, President, delivered Delta Thailand's Sustainable Development Goals to business partners and the company's personnel in Delta Annual Partner Meeting dated 28 December 2016, awareness and various forms of collaboration in Delta's value chain increasingly matter. In 2017, Delta realized its potential to response to 6 major goals which aim to reduce disparities in society. The goals we voluntarily commit to include SDG4, SDG7, SDG9, SDG12, SDG13 to respond to Climate Change and SDG 17 to forge Partnerships to Achieve Sustainable Goals. In 2021, Delta Thailand Updates Target UN Sustainable Development Goals to support good health and well-being of our stakeholders.

Delta Electronics Group's commitment to science-based targets and 100% renewable energy by 2030 directly supports global citizens and stakeholders by mitigating climate change, improving air quality, and protecting ecosystems. These efforts align with the UN Sustainable Development Goals, particularly in promoting clean energy (Goal 7), climate action (Goal 13), and responsible consumption (Goal 12). By leading in sustainability, Delta not only enhances its corporate responsibility but also inspires broader industry adoption of ecofriendly practices, fostering global progress toward a sustainable future and strengthening trust among stakeholders.

|   | UNSDG Targets, we support   | Our Activities  |
|---|---|---|
| 3 GOOD HEALTH AND WELL-BEING              | 3.b.1) Proportion of the target population covered by all vaccines included in their national program 3.8.1) Coverage of essential health services 3.9.3) Mortality rate attributed to unintentional poisoning  | Daily review to improve wellbeing at the workplace with ISO 45001 compliance and the signing of the RBA agreement by our business partner   |
| 4 QUALITY EDUCATION                       | 4.3.1) Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex 4.4.1) Proportion of youth and adults with information and communications technology (ICT) skills, by type of skill   | Inclusive and equitable quality education, relevant skills, including technical and skills, updated knowledge leading to decent jobs which reduce inequity in the society.  |
| 7 AFFORDABLE AND CLEAN ENERGY             | 7.1.2) Proportion of population with primary reliance on clean fuels and technology 7.2.1) Renewable energy share in the total final energy consumption   | Constructing sustainable clean energy system is one of the global focus. Delta dedicates developing solar power renewable solutions and discovering new business opportunity.   |
| 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE | <ul> <li>9.2.2) Manufacturing employment as a proportion of total employment</li> <li>9.4.1) CO<sub>2</sub> emission per unit of value added</li> </ul>   | Accelerating industrial innovation and assisting in the construction of relevant infrastructure are the best solutions for companies facing the climate change and sustainable development  |
| 12 RESPONSIBLE CONSUMPTION AND PRODUCTION | 12.2.2) Domestic material consumption, domestic material consumption per capita, and domestic material consumption per GDP  12.4.2) (a) Hazardous waste generated per capita; and (b) proportion of hazardous waste treated, by type of treatment  12.5.1) National recycling rate, tons of material recycled | In addition to investment in resources conservation, We track, review and disseminate our environmental performance accordingly to recognize standard to pursue our stakeholder participation in responsible consumption goal.                |
| 13 CLIMATE ACTION                         | 13.2.1) Number of countries with nationally determined contributions, long-term strategies, national adaptation plans and adaptation communications, as reported to the secretariat of the United Nations Framework Convention on Climate Change  | Property responding to climate change and its impact, countermeasure are a major challenges for the company's sustainable business strategy.  Delta response to climate risk by adaptation and mitigation measure and identify opportunities. |
| 17 PARTNERSHIPS FOR THE GOALS             | 17.16.1) Number of countries reporting progress in multi-<br>stakeholder development effectiveness monitoring<br>frameworks that support the achievement of the Sustainable<br>Development Goals  | Delta participated in global partnerships to help activities sustainable development in business process, Delta enhance smarter and greener value chain through various approached of communication to our stakeholders.                      |

Introduction

# From responsibility to sustainable growth

Delta today announced its participation at the 27th Conference of the Parties (COP27) of the United Nations Framework Convention on Climate Change (UNFCCC) held in Sharm el Sheik, Egypt. This year, Delta will host an official side event, participate in the Action Hub section of the Conference, and have a booth in the COP27 Blue Zone to share with delegations from around the world its solutions and initiatives, which help ensure power grid resilience and coral restoration for islands. Through video demonstration of these events, it will not only show a success case in which Delta's energy storage system stabilized the power grid of Orchid Island, but also the achievements of a coral restoration project launched on Delta's 50th anniversary. In the press conference today in Taipei, Delta's representatives also shared first-hand observations from COP27.

## Do more with less

Since climate change threatens all industries with far-reaching impacts on power system design, markets and operations, Delta realizes our potential to mitigate climate change impact by reducing our greenhouse gas and related environment footprint in our daily operation. As Climate Relate discloser supporter, we disclosed information on climate governance, strategies, risk management, and key indicators aligning with the 4 elements in Taskforce on Climate-Related Financial Disclosures Report 2024. We embrace climate change related-risk management in accordance with IPCC's RCP 2.6 and RCP 8.5 scenarios by applying COSO Enterprise Risk Management, as well as, considering the climate-related scenario IEA NZE 2050, IEA 2DS, IEA SDS, and others. In addition, Delta responded to the Paris Agreement's long-term temperature goal and the Science Based Targets initiative, SBTi that aimed to keep the global average temperature increase to "limit global warming to 1.5°C", together with, Thailand's recent pledge in the last COP27 is to reduce Greenhouse gas emission by 30-40% by 2030 and the national that aimed at integrating with an energy strategy plan according to the Thailand Ministry of Energy Integrated Energy Blueprint (TIEB) using 5 integration master plans; PDP (Thailand Power Development Plan), **EEDP** (Energy Efficiency Development Plan), AEDP (Alternative Energy Development Plan), GAS (Natural Gas Supply Plan), Oil (Petroleum Management Plan). We conduct feasibility studies and apply green technologies to improve our own process efficiency and energy saving together with increasing our alternative clean energy sources usage.

Our strategic plans in reducing our greenhouse gas and related environment footprint in our daily operation and continuing to enhance green revenue from our products and solutions reflect our long-term potentials for adaptation and mitigation the impact of climate change.

## Carbon Neutral Initiatives by 2030

The Thailand Voluntary Emission Reduction Program (T-VER) was launched in 2013 by the Thailand Greenhouse Gas Management Organization (TGO) as a project-based voluntary scheme to encourage GHG reduction and promote the carbon market in Thailand. The scheme is harmonized with international standards, ISO 14064-2:2019 and ISO 14064-3:2019. Carbon credit can be traded in the domestic carbon market. Delta has been participating and registering in T-VER since 2014. There is a total of 9 projects that had been registered in T-VER and it is proximately accredited 11,161 tons CO<sub>2</sub>e carbon credits that had been reduced from those projects.

Since 2021, Delta group (Delta Electronics, Inc., its subsidiaries including Delta Electronics (Thailand) PCL.) have joined the RE100, a global initiative bringing together the world's most influential businesses committed to 100% renewable electricity. Which DET has set the target 35% of increasing renewable energy intensity by 2025 compared with base year 2020. Moreover, to continue with the Carbon neutrality targets DET set the RE100 goal by 2030.



## **Net ZERO Target**

Overall Net-Zero Target Delta Electronics commits to reach net-zero greenhouse gas emissions across the value chain by 2050 from a 2021 base year. Near-Term Targets Delta Electronics commits to reduce absolute scope 1 and 2 GHG emissions 90% by 2030 from a 2021 base year. Delta Electronics further commits to reducing absolute scope 3 GHG emissions 25% within the same timeframe. Long-Term Targets Delta Electronics commits to maintain at least 90% absolute scope 1 and 2 GHG emission reductions from 2030 through 2050 from a 2021 base year. Delta Electronics also commits to reduce absolute scope 3 GHG emissions 90% by 2050 from a 2021 base year. With our smarter, greener, together operation, we enable mutual benefits for Delta, stakeholders, and the world's environment.

The strategies to support the transition to net-zero, includina:

- Promoting energy conservation projects
- Adopting renewable electricity, fulfilling the RE100 commitment.
- Promoting green building, enhancing energy efficiency, and providing employees with a comfortable office environment.
- Investing in low-carbon innovation.
- Investing in carbon offsets and permanent carbon removal.

PART 4

# RESPONSIBLE SUPPLY CHA

Learn our collaboration with suppliers to implement sustainable practices and enhance long-term business resilience.





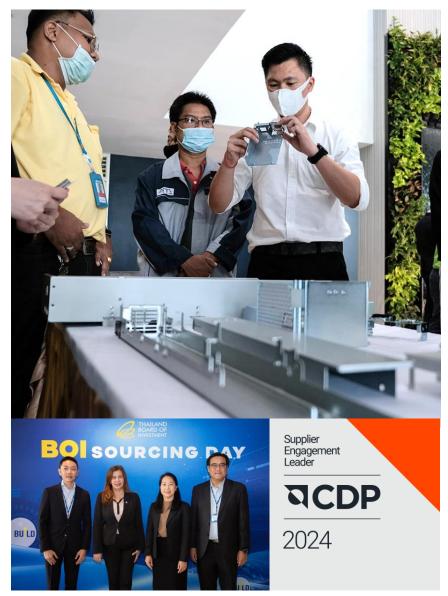
# Responsible Supply Chain Enhancement

To enrich responsible supply chain for competitive quality, technology, delivery, cost, human rights, environment impact mitigation and ethical society, Delta Electronics (Thailand) Public Company Limited and its subsidiaries encourages our suppliers to follow Delta's Supplier Corporate Social Responsibility Policy as following:

Introduction

- Uphold Delta's founded mission "To provide innovative, clean, and energy-efficient solutions for a better tomorrow" to implement corporate social responsibility, and actively become Delta's partner in promoting sustainable development.
- Establish a responsible supply chain that protects the environment, strictly abides by ethical standards, respects labor human rights, provides a safe and healthy work environment, and strives towards sustainable development.
- Comply with laws and regulations.
- Collaborate with suppliers to invest in research and development of green innovation and develop environmentally friendly products to mitigate the impact on the environment.
- Follow the principle of sustainable procurement and prioritize procurement of products or services from suppliers who: promote innovation; respect human rights; protect the natural environment; combat climate change; conserve energy; and improve employment, public health, and social conditions.
- Evaluate and manage suppliers' superior quality, competitive cost, on-time delivery, service teams, and sustainable development capabilities to meet Delta's requirements and enhance the competitiveness of the overall supply chain.
- Commit to social well-being activities and encourage employees to participate to promote the development of the industry.

By 2050, Delta aims to build a fully responsible supply chain with ZERO minerals from RMI-defined conflict areas, ZERO human rights violations, and ZERO raw material sourcing from biodiversitysensitive zones. The company targets 30% recycled material use and 20% supplier localization to reduce environmental impact and strengthen local partnerships. Supplier localization, in particular, supports our commitment to the Science Based Targets initiative (SBTi) by helping us reduce absolute Scope 3 greenhouse gas emissions by 90% by 2050 from a 2021 base year. These efforts are key to cutting emissions across all scopes by minimizing extraction impacts, reducing transport distances, and promoting a more circular, locally rooted supply chain.



Introduction

# Responsible Supply Chain Enhancement

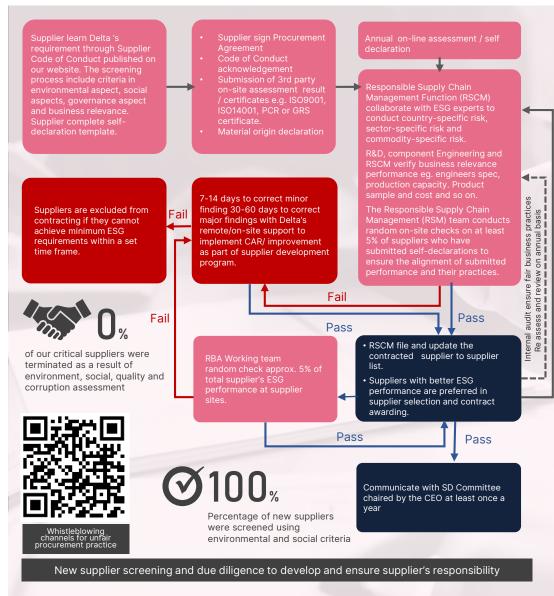
## **New Supplier Assessment**

2025

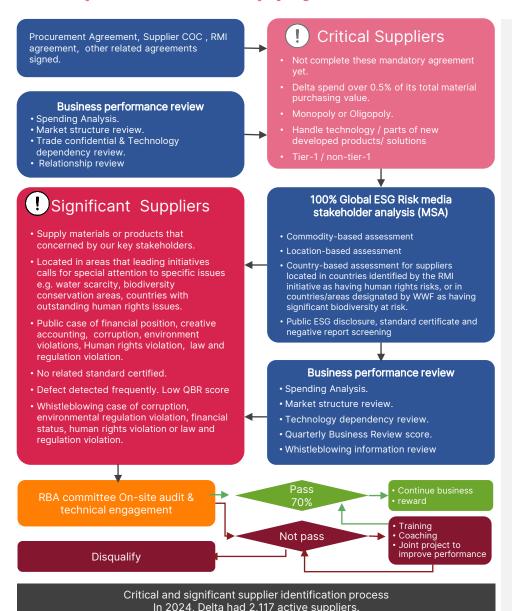
Well-managed supply chain does not only help Delta but also our customers in term of competitive quality, technology, delivery, cost, human rights and social responsibility. Climate and demographic change lead to raw material scarcity and high competition among global supply chain. Delta views suppliers as long-term partners as described in our Supplier Code of Conduct and Delta Supplier Social Responsibility Management which is based on the RBA code of conduct quidelines. We believe a prolonged partnership is only viable between enterprises with similar cultures and make integrity, code of business conduct and honesty our top priorities when selecting a supplier. Thousands of suppliers all over the world are Delta business partners and support our promotion of a sustainable business.

Delta formed an agreement between its purchasing department and 2,117 active suppliers to ensure integrity in its supply chain. All buyers and related staff involved in the purchasing process have been properly trained in their roles under the supplier ESG programs. The Procurement and Supplier Covenants promote a healthy procurement system that avoids the negative influence of human factors such as bribery or unwarranted returns on normal business

Due to increased global interest in becoming Delta's suppliers, we created an online Supplier Registration Platform. This platform informs potential suppliers about our strict ESG requirements and builds a pool of candidates to speed up sourcing amid raw material shortages and supply chain disruptions. For existing suppliers, Delta engages them to sign related ESG agreements with evidence attached. They have also been informed that random on-site audits may occur after signing.



# Responsible Supply Chain Enhancement



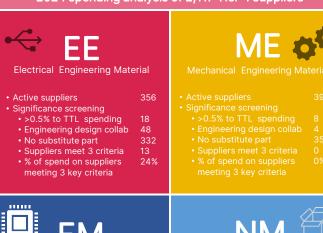
Amidst energy transformation, climate change, evolving regulations, and market demands, suppliers frequently questioned how to sustain long-term business with reasonable margins and a stable supply chain amid resource constraints, technological shifts, and intense competition. The Responsible Business Alliance (RBA) Code of Conduct has become a key expectation from our world-class customers. Stakeholder and customer engagement surveys highlight ongoing concerns about human rights, particularly forced labor in the ICT industry. In response, Delta encourages supplier collaboration to enhance a Green supply chain, which not only reduces operational costs but also strengthens overall supply chain competitiveness. Delta acknowledges and values the collaborative efforts of our suppliers in this regard.

Since 2014 Delta promotes RBA VAP Verification Consultation to lower ESG risks in our supply chain and improve competitiveness. Delta Thailand set up a verification and consultation team, "RBA (formerly) EICC committee", composed of five major departments: Human Resource Administration, Occupational Health and Safety, Facilities, Central Purchasing Control, Purchasing Material Control and Supplier Quality Management. The RBA committee will examine related law and regulation compliance, human rights, labor rights, health and safety, environmental issues and Ethics and Management Systems accordingly to our standard checklist. We found room for improvement for most of our suppliers in Health and Safety aspects of the RBA management system. Delta have implemented 100% critical supplier RBA audit in 2024.

Delta request all new suppliers to submit their certifications in Quality, Environment, and Occupational Health & Safety accomplished from third-party on-site audit and sign the company's "Integrity Statement" and "Responsible Business Alliance Commitment Statement". However, medium and small-sized enterprises (SMEs) and suppliers that are not listed as critical suppliers may request an exemption from these requirements on a case-by-case basis. Delta also encourages existing suppliers to have the above-mentioned certificates.

# Responsible Supply Chain Enhancement: Tier-1 suppliers

## 2024 spending analysis of 2,117 Tier-1 suppliers



800 Active suppliers Significance screening • > 0.5% to TTL spending

meeting 3 key criteria

 Engineering design collab 14 769 No substitute part

· Suppliers meet 3 criteria • % of spend on suppliers 4%  >0.5% to TTL spending • % of spend on suppliers

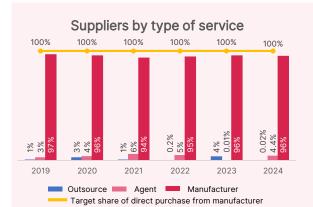
meeting 3 key criteria

To understand supply chain risks and dependencies from a general, economic point of view, Delta undertakes its annual procurement spending analysis of its 100% suppliers to secure its productivity performance, cost management and sustainability management accordingly RBA code of conduct. Over 2,600 million US dollars was the cost of raw material we spend for raw material from 2,117 active suppliers for all manufacturing and R&D sites in 2024. 42% of our material used for production process in 2024 were electrical engineering material (EE) follow my electromechanical parts, non-metal and metal part respectively. Moreover, this spending analysis helps Delta to ensure its independence from the potential ESG risks in our supply chain.

For effective communication, ESG-related issues control, Delta major raw material and component had supplied by direct manufacturers rather than agents and outsourced suppliers. For direct control of our supplier's ESG responsibility, Delta aims to have 100% tier-1 supplier in 2030. In 2024, Raw material and component direct suppliers and manufacturer counted as our tier-1 suppliers was 96%.

To enhance ESG performance of critical supplier type 1 (high purchase volume & cross-business unit supply) while closely monitoring critical supplier type 2 (Critical component, co-design component, single source suppliers, mold suppliers or similar) and type 3 (non-substitutable suppliers and newly introduce suppliers) competence, Delta continues to adopt purchasing localization is highly required. Accordingly to these criteria, we define 100% of our EE suppliers as our critical supplier in economic aspect. Localization is Delta practical way to establish close linkage to local partners, improve social and economic development in the community and reduce the environmental footprint of our operation. Delta target to maintain one-third (35%) of total localized suppliers by 2030.

In 2024, 38% of direct materials had purchased for our major production sites in Thailand India, Slovakia and surrounding countries of these sites. Regarding these 3 major procurement practices, either risk as nature of business process or emerging risk in supply chain can be effectively mitigated. With smooth and collaborative supply chain, agile action to fulfill Delta requirement and customer satisfaction has stably retained.







2025

# Responsible Supply Chain Enhancement

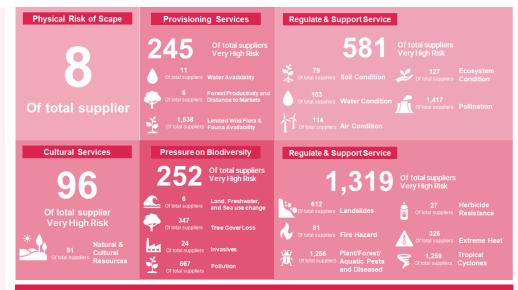
## **Supplier Biodiversity Risk Assessment**

Country-specific risk assessment is vital for building a responsible supply chain in the electronics industry, where environmental, social, and governance (ESG) risks differ widely by region. It helps companies identify and prevent negative impacts like pollution, unsafe labor, and weak regulation, especially in countries with less strict laws. This enables focused due diligence in high-risk areas to avoid contributing to environmental harm, forced labor, or unethical raw material sourcing.

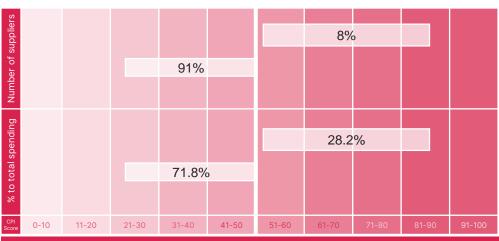
Country-specific risk awareness also allows companies to design supplier development programs tailored to each region's ESG challenges. It ensures resources, training, and engagement are allocated where most effective, aligning supplier programs with global standards while addressing local needs for a more resilient and ethical supply chain.

Delta annually assesses all active suppliers using internationally recognized tools such as the WWF Biodiversity Risk Filter, combined with requirements like raw material origin declarations and ISO 14001 certification. In 2024, the WWF tool showed 252 suppliers operate in areas with the highest biodiversity pressure (rated 5/5), and 667 are in areas facing serious pollution risks. For large-scale manufacturers in these zones, we require pollution inspection results, total VOC reports, or equivalent audits. From this data, Delta identified 8 critical suppliers in the finalized Scape Physical Risk summary. This targeted risk insight helps optimize supplier development and resource allocation based on local environmental priorities.

Governance risks are assessed through Transparency International's Corruption Perceptions Index (CPI). Our 2024 review found over 71.8% of suppliers are in countries scoring below 50, signaling elevated governance risks. To address this, Delta enhances anti-corruption efforts by promoting third-party whistleblowing, rewarding ethical behavior through incentives and order reallocation, and requiring high-risk suppliers to sign integrity agreements and report unethical practices. This fosters a more responsible, transparent, and resilient global supply chain.



Result of 100% tier-1 on-desk country-based assessment through WWF Biodiversity Risk



Result of 100% tier-1 on-desk country-based assessment through Transparency.Org

# Responsible Supply Chain Enhancement

| Physical Risks           | Biodiversity Risk Filter (BRF)<br>Indicators                                | Impact/<br>Dependency | Electronics & Semiconductor<br>Manufacturing | Automotive, Electrical Equipment<br>& Machinery Production | Electric Energy Production –<br>Combustion (Biomass, Coal, Gas,<br>Nuclear, Oil), Geothermal Energy | Electric Energy Production –<br>Hydropower | Electric Energy Production - Solar,<br>Wind | Metals & Mining | Transportation Services |
|--------------------------|---|-----------------------|--|--|---|--|---|-----------------|-------------------------|
|                          | 1.1 Water Availability  | Dependency            | 4  | 4  | 5   | 5  | 3   | 5               | 4                       |
| Provisioning             | 1.2 Forest Productivity and Distance to Markets                             | Dependency            | 0  | 0  | 4   | 0  | 0   | 4               | 2                       |
| Services                 | 1.3 Limited Wild Flora & Fauna Availability                                 | Dependency            | 0  | 3  | 0   | 0  | 0   | 0               | 0                       |
|                          | 1.4 Limited Marine Fish Availability  | Dependency            | 0  | 0  | 0   | 0  | 0   | 0               | 0                       |
|                          | 2.1 Soil Condition  | Dependency            | 0  | 0  | 0   | 0  | 0   | 0               | 0                       |
| Regulating &             | 2.2 Water Condition   | Dependency            | 2  | 2  | 2   | 3  | 2   | 2               | 2                       |
| Supporting               | 2.3 Air Condition   | Dependency            | 3  | 3  | 3   | 2  | 3   | 3               | 3                       |
| Services - Enabling      | 2.4 Ecosystem Condition   | Dependency            | 0  | 0  | 0   | 0  | 0   | 0               | 0                       |
|                          | 2.5 Pollination   | Dependency            | 0  | 0  | 0   | 0  | 0   | 0               | 0                       |
|                          | 3.1 Landslides  | Dependency            | 3  | 3  | 3   | 3  | 3   | 3               | 4                       |
|                          | 3.2 Wildfire Hazard   | Dependency            | 3  | 3  | 3   | 3  | 3   | 3               | 4                       |
| Regulating<br>Services - | 3.3 Plant/Forest/Aquatic Pests and Diseases                                 | Dependency            | 0  | 0  | 0   | 0  | 0   | 0               | 0                       |
| Mitigating               | 3.4 Herbicide Resistance  | Dependency            | 0  | 0  | 0   | 0  | 0   | 0               | 0                       |
|                          | 3.5 Extreme Heat  | Dependency            | 3  | 3  | 4   | 3  | 3   | 4               | 4                       |
|                          | 3.6 Tropical Cyclones   | Dependency            | 3  | 3  | 3   | 3  | 3   | 3               | 4                       |
| Cultural Services        | 4.1 Tourism Attractiveness  | Dependency            | 0  | 0  | 0   | 0  | 0   | 0               | 0                       |
|                          | 5.1 Land, Freshwater and Sea Use Change                                     | Impact                | 1  | 1  | 1   | 5  | 3   | 5               | 5                       |
| Pressures on             | 5.2 Forest Canopy Loss  | Impact                | 1  | 1  | 4   | 4  | 1   | 5               | 5                       |
| Biodiversity             | 5.3 Invasives   | Impact                | 0  | 0  | 0   | 2  | 0   | 2               | 3                       |
|                          | 5.4 Pollution   | Impact                | 5  | 5  | 5   | 3  | 4   | 5               | 4                       |
|                          | 6.1 Protected/Conserved Areas   | Impact                | 3  | 3  | 5   | 4  | 4   | 5               | 5                       |
| Environmental            | 6.2 Key Biodiversity Areas  | Impact                | 2  | 2  | 4   | 3  | 3   | 4               | 4                       |
| Factors                  | 6.3 Other Important Delineated Areas  | Impact                | 2  | 2  | 4   | 4  | 2   | 4               | 4                       |
|                          | 6.4 Ecosystem Condition   | Impact                | 2  | 2  | 4   | 4  | 2   | 4               | 4                       |
|                          | 6.5 Range Rarity  | Impact                | 1  | 1  | 3   | 3  | 3   | 3               | 2                       |
| 0                        | 7.1 Indigenous Peoples (IPs); Local Communities (LCs) Lands and Territories | Impact                | 3  | 3  | 3   | 5  | 3   | 5               | 5                       |
| Socioeconomic<br>Factors | 7.2 Resource Scarcity: Food - Water - Air                                   | Impact                | 1  | 1  | 1   | 1  | 0   | 2               | 1                       |
| i actors                 | 7.3 Labor/Human Rights  | Impact                | 2  | 2  | 2   | 2  | 2   | 4               | 2                       |
|                          | 7.4 Financial Inequality  | Impact                | 2  | 2  | 2   | 2  | 2   | 2               | 2                       |
| Additional               | 8.1 Media Scrutiny  | Dependency            | 1  | 1  | 2   | 2  | 2   | 5               | 1                       |
| Reputational             | 8.2 Political Situation   | Dependency            | 2  | 2  | 3   | 3  | 2   | 3               | 3                       |
| Factors                  | 8.3 Sites of International Interest   | Dependency            | 2  | 2  | 3   | 3  | 2   | 3               | 3                       |
|                          | 8.4 Risk Preparation  | Dependency            | 2  | 2  | 2   | 2  | 2   | 2               |                         |

The WWF Biodiversity Risk Filter Indicator enables Delta to assess commodity-specific risks by identifying high-biodiversity-risk areas linked to the sourcing of key materials such as metals, plastics, and electronic components. This tool helps the company integrate biodiversity considerations into its responsible sourcing strategy, especially for materials that may originate from areas with sensitive ecosystems or weak environmental governance. By doing so, Delta can prioritize due diligence, guide supplier engagement beyond Tier 1, and improve supply chain transparency. The indicator also supports alignment with emerging biodiversity-related regulations and frameworks such as the CSRD and TNFD, reinforcing the company's broader commitments to sustainable growth, eco-friendly product development, and carbon neutrality. 2024 sector -specific result shows that 1,520 EE, ME and EM suppliers with high dependency on metal and mineral to produce their product should watch up the next-tier supplier' mining activities that create significant impacts on pressure on biodiversity, environmental factor and socioeconomic factors.

In parallel, Delta require our suppliers that use metal a adopts the Conflict Minerals Reporting Template (CMRT) and Extend Mineral Reporting Template (EMRT), which is a serious industry-standard requirement in the electronics sector. The CMRT enables the company to trace and report the use of tin, tungsten, tantalum, gold (3TG), mica and cobalt in its products, ensuring that these minerals are sourced responsibly and not linked to armed conflict or human rights abuses. By collecting information from smelters and refiners, Delta can meet regulatory and customer expectations while reducing risks associated with conflict-affected and high-risk areas. When used alongside the Biodiversity Risk Filter, the CMRT helps Delta strengthen its ESG due diligence by addressing both social and environmental risks across its global supply chain. On Annual basis, we disclose the Human right Due Diligence with CMRT template on our public domain.

2025

# Responsible Supply Chain Enhancement

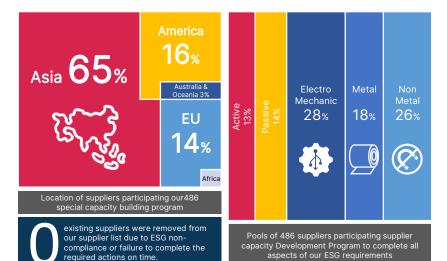
## Social and Environmental Risk Assessment

Up to 2024, 100% of our new suppliers that were screened using social and environmental criteria aligning with RBA 8.0, responsible mineral initiative, Thai CAC anti-corruption checklist, media stakeholder analysis to learn their association to other parties that may lead to anticompetitiveness practice. Purchasing practices towards suppliers are reviewed to ensure the alignment of company's practices with its own Supplier Code of Conduct to avoid potential conflicts with ESG requirements. In addition to desk assessment company also considered the result or certificate gained from 3rd party assessment including Supplier on-site audit or assessments carried out and accredited by an independent accredited auditing body (3rd party assessment) and related ISOs and industry's practice, certificates, RBA VAP audit, UL ZWTL.

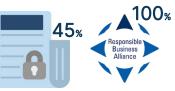
Introduction

In recognition of our 35 years of operations in Thailand, our company acknowledges that some long-standing suppliers had not yet been fully aligned with our current responsible sourcing practices. To address this, the Responsible Supply Chain Management Committee (RSCM) introduced Existing Suppliers Coaching and Capacity-building Programs to help these suppliers meet the same ESG requirements expected of newly engaged partners. After completing due diligence and fulfilling all necessary criteria, suppliers signed updated agreements to reflect their improved compliance and eligibility for expanded business opportunities. To support their resource planning and address concerns regarding the potential impact of assessment outcomes on order allocation, the progress toward securing their countersigned agreements is being proactively facilitated and closely monitored to ensure a smooth and inclusive transition.

To accelerate this development process, the RSCM changed the review frequency of agreement progress from monthly to weekly. By the end of 2024, 486 suppliers, accounting for 23% of our total supplier base or 61% to total spending in 2024, were participating in the program. Updates on coaching progress and number of agreements completion versus 100% sign-back target were reported to the Risk and Sustainable Development Committee to support ongoing strategic oversight.







Responsible Non-disclosure Business Alliance Agreement Code Compliance

**Environment related** substances compensation Agreement



Quality and delivery compensation

Completion rate of suppliers participating in the targeted program, with countersigned agreements and supporting documentation submitted

Introduction

# Number of Suppliers Potentially Expose to ESG Risk

Identifying critical suppliers is essential for Delta to ensure operational resilience, innovation, and sustainability. Delta conduct supplier desk assessments with systematic tools and verification of evidences. These suppliers provide specialized goods or services that are vital to Delta's core operations and strategic objectives, making their identification crucial for effective risk management. By recognizing critical suppliers, Delta can better assess and mitigate risks associated with supply chain disruptions, thereby safeguarding production and delivery continuity. This proactive approach ensures that the company can maintain its operational flow even in the face of unforeseen challenges.

Moreover, critical suppliers often play a key role in the development of new technologies, making them indispensable partners in fostering innovation. By closely collaborating with these suppliers, Delta can drive its research and development efforts forward, enhancing its competitive position in the market. This strategic alignment not only supports innovation but also ensures that the supply chain is equipped to meet the demands of emerging technologies and evolving market conditions.

In addition, focusing on critical suppliers allows Delta to optimize its procurement strategies, leading to cost efficiencies and improved financial performance. From a sustainability perspective, these suppliers are integral to the company's environmental, social, and governance (ESG) performance. Close collaboration with critical suppliers enables Delta to implement sustainability initiatives, reduce its carbon footprint, and ensure adherence to ethical standards. In summary, identifying critical suppliers is imperative for Delta to manage risks, maintain operational continuity, drive innovation, and achieve both financial and sustainability goals.

|  |   | 2024                |                      |                      |  |  |
|--|---|---------------------|----------------------|----------------------|--|--|
| Result of significant supplier screening                                     | Definition Definition   | No. of<br>Suppliers | % to total suppliers | % to total spendings |  |  |
| Total Suppliers  | Active suppliers in the reporting year  | 2,117               | 100%                 | 100%                 |  |  |
| Total % of suppliers assessed via Supplier<br>Desk Assessments               | Suppliers whom their ESG performances were investigated by using questionnaire and media stakeholder analysis.  | 2,117               | 100%                 | 100%                 |  |  |
| Potential Environmental Risk (location-based desk assessment)                | Suppliers whom their locations are listed in WWF Biodiversity Risk Filter - Country Profiles  | 485                 | 22.9%                | 45%                  |  |  |
| Potential Social Risk (country-based desk assessment)                        | Suppliers whom their locations are listed in The Human Rights Watch's annual World Report   | 1,058               | 50%                  | 91%                  |  |  |
| Significant Tier 1 Suppliers   | Suppliers with high-volume transactions, who collaborate with us to develop new energy-efficient and eco-friendly parts, and for whom no alternative sources are available. | 356                 | 18%                  | 43.8%                |  |  |
| Suppliers assessed with substantial potential negative environmental impacts | Potential environmental risk suppliers are those with a risk score (annual transaction × number of risk categories) higher than the average score of all suppliers.         | 158                 | 8%                   | 40%                  |  |  |
| Suppliers assessed with substantial potential negative social impacts        | Potential environmental risk suppliers are those with a risk score (annual transaction × number of risk categories) higher than the average score of all suppliers.         | 62                  | 3%                   | 38%                  |  |  |
| Supplier on-site assessment  | -   | 11                  | 0.52%                | 3.1%                 |  |  |
| suppliers received and implemented corrective action plan                    | -   | 3                   | 0.14%                | 0.48%                |  |  |
| Significant Non-Tier 1 Supplier  | -   | 29                  | -                    | 18%                  |  |  |



# Number of Suppliers Potentially Expose to ESG Risk

Delta integrates supplier assessments into its supply chain management to ensure compliance, transparency, and continuous improvement in environmental, social, and governance (ESG) performance. All assessments are aligned with recognized industry and multi-stakeholder standards, such as the Responsible Business Alliance (RBA), Responsible Mineral Initiative, WWF biodiversity risk, Children Rights in Business Process and Human Rights Watch's annual report.

As part of the new supplier screening process, Delta requires certifications resulting from independent accredited auditing bodies (3rd party assessments). Examples include ISO 9001, ISO 14001, and ISO 14064. To maintain compliance over time, suppliers must confirm their adherence to these standards through 100% annual self-declarations.

In addition, Delta conducts supplier desk assessments with systematic verification of evidence. This includes observing the supplier's standards certifications, financial position status, and environmental and social certifications, together with supporting documents on ESG policies, practices, and disclosures. For energy-efficient (EE) suppliers defined as critical, we also observe public news in the mining industry. Furthermore, EE suppliers are required to declare the origin of minerals including tin, tungsten, tantalum, gold, cobalt, and mica through the CMRT platform. In 2024, we found that 1.6% of reporting refiners were located in risk countries, though not in the specific high-risk provinces identified by CMRT.

Since EE suppliers are mostly large listed companies, we also observe their greenhouse gas inventory reports and disclosures on energy, water, and waste that are publicly available. Reports from both specific branches and headquarters are acceptable to Delta. In 2024, we noted a slight upward trend in emissions, energy and water consumption, and waste generation, but these levels remained under control.

For higher-risk or identified critical suppliers, Delta complements desk reviews with on-site assessments, carried out by our own employees or contracted consultants (2nd party assessments). In 2024, we conducted on-site audits with 11 companies. Findings from these visits highlighted improvement opportunities in three key areas

- 1. Information security and personal data. At one site, copies of employee ID cards were stored in an area without restricted access. As this was a minor finding, Delta provided IT security and PDPA training, recommended a lockable cabinet or improved access control, and gave the supplier 7 days to implement corrective actions. The supplier responded promptly, providing updated practices and supporting documentation.
- 2. Work instructions. In some cases, posted instructions were not in a language easily understood by workers. Though most instructions included photos showing how to operate, accurate translation is crucial for worker safety. Delta advised suppliers to provide clear instructions in the appropriate language, and the identified suppliers were able to deliver alternative-language versions within 1 to 3 days.
- 3. Environmental substances management. One supplier had chemicals on site not related to Delta's products. We requested evidence of safe storage, usage, and disposal systems, and delivered technical training on the risks of environmental substances. Because this required both storeroom improvements and strengthened chemical issuance systems, we allowed a 90-day implementation period with weekly progress checks. The supplier successfully met all requirements within the timeframe.

These audits reinforced Delta's collaborative approach, ensuring that identified gaps were addressed through training, technical support, and regular follow-up, resulting in stronger supplier ESG practices. Where non-compliance or performance gaps are found, suppliers are required to implement corrective action or improvement plans. Delta provides support and guidance to help suppliers close these gaps and strengthen their ESG capacity, driving long-term sustainable growth in the supply chain.



In 2024, Delta's Regional Supplier Management specialist conducted on-site training and audits at a supplier's facilities to ensure compliance with Delta's requirements on the prohibition and restriction of environment-related substances in raw materials. Following the session, the specialist also provided technical consultation and remote coaching to support the supplier in implementing corrective actions, then returned to verify their progress.

From our on-desk audit and media stakeholder assessment, Delta has determined that energy-efficient (EE) components are critical for several reasons spanning economic, environmental, and social dimensions. Although these EE suppliers are typically large corporations that comply with recognized standards, the environmental risks associated with their operations often lie within their next-tier suppliers. Furthermore, the World Economic Forum (WEF) has highlighted additional risks, such as involuntary migration, interstate conflict, climate change, and the adverse consequences of technological advancements, which can exacerbate these challenges. Historical global events, such as the 2014 U.S. election and the emergence of proxy wars, have further demonstrated how major powers extend support to other nations in conflict in exchange for access to critical resources and minerals—making the intersection of geopolitics and supply chain sustainability even more evident. Additionally, the potential for corruption in the supply chain poses further challenges that require careful consideration.

## Monopoly Risks in High-Tech EE Component Supply Chain

Over 40% of the company's annual raw material costs are attributed to EE components, including active, passive, and printed circuit board (PCB) materials. The suppliers of hightechnology EE parts often operate in monopoly or oligopoly markets, where the materials provided are non-substitutable. Consequently, the development of new products necessitates the use of newly developed EE components to ensure the functionality of circuits. Additionally, acquiring small volumes of EE parts for research and development or pilot runs poses challenges, and vendors collaborating with Delta manage sensitive technological and trade information, further emphasizing the importance of these relationships.

To mitigate the risks associated with monopoly or oligopoly markets in the high-tech EE component supply chain, the company adopt a multi-pronged approach:

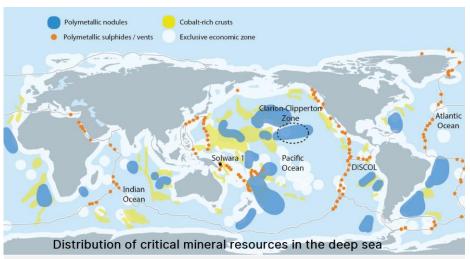
- Diversification of Suppliers: Develop relationships with multiple suppliers across different regions to reduce dependency on any single source. This includes fostering partnerships with emerging suppliers or investing in supplier development programs to create alternatives. The company target to have 40% supplier located in Asian in 2024.
- Strategic Sourcing Agreements: Negotiate long-term contracts with key suppliers to secure stable pricing and supply conditions. This can include clauses that ensure priority access to critical components during shortages.



Delta Thailand held Sourcing Day 2024 with BOI and IEAT to connect with over 100 Thai suppliers. The goal is to increase local sourcing from 50% to 80%, reducing reliance on overseas suppliers and strengthening supply chain resilience. The event focused on EV and electronics parts, with Delta sharing sourcing needs and holding business matching to support long-term sustainability and risk mitigation.

- Innovation and Substitution: Invest in research and development to explore alternative materials or technologies that can substitute for non-substitutable components, reducing dependency on monopolistic suppliers.
- Vertical Integration: Consider integrating vertically by acquiring or partnering with suppliers of critical components. This approach can offer greater control over the supply chain and reduce risks associated with market concentration.
- Collaboration and Alliances: Join industry consortia or alliances to collaborate on shared risks, particularly in R&D and sourcing, to leverage collective bargaining power and resource pooling.
- Intellectual Property Protection: Strengthen internal controls over sensitive technological and trade information to protect against leaks or competitive disadvantages, ensuring that partnerships are mutually beneficial and secure.

Addressing monopoly risks in the high-tech EE component supply chain requires a proactive strategy. Diversifying suppliers, securing strategic sourcing agreements, investing in innovation, and considering vertical integration can mitigate challenges from concentrated markets. Additionally, fostering industry collaborations and strengthening intellectual property protections will enhance supply chain resilience and sustainability, supporting both operational stability and long-term growth in a competitive market.



After failing to reach an agreement in July 2023, the ISA now has until 2025 to finalize regulations that will dictate whether and how countries could pursue deep-sea mining in international waters. Formal discussions about its potential environmental impacts will kick off in 2024 and could help inform ISA's decision. What will happen in the meantime remains unclear.

Note: The white area around Antarctica is not an exclusive economic zone but rather governed by an international commission. (Source: Miller et al.2018; Hein et al 2013).

The World Resources Institute: https://www.wri.org/insights/deep-sea-mining-explained

### Invasion of New Biomes for Raw Material Extraction

In 2024, Rising global political conflict and the accelerated push toward carbon neutrality increase the likelihood that mineral mining in conflict-affected countries will be exploited as a bargaining tool for supplies, weapons, and military support. Critical minerals such as cobalt, copper, lithium, nickel, and rare earth elements (REEs) are indispensable for the production of electronic components, which are vital to advancing global energy and digital transformation initiatives. However, the availability of these critical minerals is diminishing, exacerbated by changes in soil chemical properties and climate conditions. As nonrenewable resources, the mining of REEs poses risks, particularly as suppliers navigate new biomes for raw material extraction. This process is often characterized by significant water consumption and generates hazardous waste and pollution, with far-reaching environmental implications. Additionally, the increasing scarcity of REEs, driven by climate change, has intensified geopolitical competition for these critical materials. Nations are vying for control over remaining deposits, which heightens the risk of interstate conflict

and complicates global supply chains, further stressing the importance of responsible sourcing and international cooperation in managing these valuable resources.

The onset of risks related to the diminishing availability of rare earth elements (REEs) and the associated geopolitical competition can be relatively rapid, especially given the current pace of global demand for these critical materials. As the demand for REEs continues to rise, driven by the technology sector and renewable energy industries, the pressures on supply chains and geopolitical tensions can escalate quickly, potentially within a few years. The effects can be accelerated by climate change, which may further limit access to REEs by altering environmental conditions and increasing the frequency of extreme weather events that disrupt mining operations. According to our desk assessment, The environmental impacts of this method of REEs mining, such as habitat destruction and water contamination, pose risks to biodiversity and ecological health, with long-term consequences for global environmental stability.

As Delta operates within an Export Processing Zone (EPZ), all of our suppliers are mandated to comply with import procedures by declaring the origin of materials. In addition, we utilize the conflict Minerals Reporting Template (CMRT) to conducting a desk study to assess the location-base biodiversity risks associated with our suppliers' supply chains.

In accordance with Delta Group's Biodiversity Policy and Environment, Health and Safety Policy, in 2024, Delta identified 235 critical non-tier one suppliers. These suppliers in subsequent tiers, such as smelters, that provide essential minerals to tier-1 suppliers. The critical minerals involved include cobalt, copper, lithium, nickel, and rare earth elements (REEs). We based of WWF Biodiversity Risk Filter and Earthwork.org's report and CMRT

template and learned that these 29 smelters are located in biodiversity conservation areas, including regions where risk of deep-sea mining.

In parallel with our monitoring of both tier-1 and non-tier-1 suppliers' environmental performance, Delta remains vigilant regarding advancements in the recycling of REEs and other critical minerals. We are actively redesigning our products to minimize material usage and product size while maintaining required efficiency and engineering specifications. Additionally, the company is funding and supporting local SMEs in their R&D efforts to develop battery cells for energy storage systems (ESS) utilizing recycled materials. Despite the energy and technology transformation, our company targets incorporating at least 10% recycled input material by 2030 in our growing production process to reduce environmental impact. These initiatives are reviewed annually to ensure alignment with our sustainability objectives.



2025

## **Human Rights Considerations in Critical Minerals Mining**

The production and mining processes associated with REEs can result in adverse health impacts due to pollution and production waste. Additionally, investments in new REE mines may violate the rights of indigenous populations, raising ethical concerns related to labor practices within the minerals industry. The potential for involuntary migration, driven by environmental degradation and conflict, underscores the need for a responsible approach to sourcing and using these materials.

Introduction

Our commitment to green revenue and carbon reduction initiatives as a leading technology company underscores the importance of ethical sourcing and human rights, particularly in light of the insights from the OHCHR document on seabed mining regarding our reliance on rare earth elements (REEs) and critical metals. We learned potential human rights impacts of mining activities, emphasizing the urgent need for careful regulation and oversight, especially given the rapid pace at which these mining operations can expand in our next-tier supply chain. The speed of onset of these risks escalates with increasing global demand for lithium and other critical materials, leading to significant environmental degradation that can jeopardize the livelihoods and health of communities reliant on marine ecosystems.

The impact of this risk includes the displacement of local populations, loss of access to essential resources, and severe ecological damage, all of which can exacerbate social inequalities and conflict. We are particularly aware of the rights of indigenous peoples and local communities who may be adversely affected by mining operations in our non-tier 1 supply chain. In light of these concerns, we are dedicated to integrating human rights considerations into our procurement strategies, ensuring accountability and transparency throughout our supply chain. This includes actively involving affected communities in decision-making processes, which will not only protect their rights but also strengthen our commitment to sustainable practices and enhance our reputation as a responsible corporate leader in the tech industry.

To effectively track and mitigate human rights risks associated with rare earth elements (REEs), metals, and lithium mining in our supply chain, we outlined following targets:

- Conduct human rights due diligence assessments on 100% of our beyond Tier 1 and Tier 2 suppliers involved in REEs, metal, and lithium sourcing.
- Achieve a minimum of 80% compliance with our Supplier Code of Conduct, as measured by annual audits and supplier self-assessments.
- Engage with at least three local communities or indigenous groups affected by our supply chain operations each year to discuss their concerns and gather feedback on our sourcing practices.
- 4. Develop and implement a training program for 100% of procurement and sourcing employees, focusing on human rights awareness and ethical sourcing practices by the end of the fiscal year.
- 5. Conduct training sessions for all suppliers, ensuring that at 100% of them complete the training on human rights and ethical sourcing by the end of Q3 each year. In 2024, 100% of our buyer pass code of conduct and human rights compulsory course training at 100% score threshold.
- 6. Increase the percentage of employees and suppliers who report understanding the Supplier Code of Conduct and its implications for human rights from 60% to 90% within 12 months of training completion.
- 7. Publish an annual sustainability report detailing progress on human rights assessments, compliance levels, community engagement efforts, training participation rates, and supplier performance by the end of Q1 each year.
- 8. Revisit the Human Rights Watch Report to track the location-base progress to Human rights promotion.



## **Conflict Mineral Sourcing**

Global developments have shown that conflict and resource security are deeply intertwined. The increasing number of proxy wars and political polarization worldwide highlight the potential for mineral mining in conflict-impacted countries to be used as bargaining tools in the exchange of supplies, weapons, and military support. This not only raises geopolitical and supply chain risks but also increases the possibility of human rights depreciation from armed-conflict mining activities. These realities underscore the urgency of maintaining strong due diligence and responsible sourcing practices to prevent Delta's supply chain from being linked to such risks.

To ensure its commitment to provide conflict-free products and solutions through 2050, Delta implements a Conflict Mineral Policy that bans the use of Tungsten, Tantalum, Tin, Gold (3TG), mica and cobalt mined from human right harassment countries accordingly to "Dodd-Frank Wall Street Reform and Consumer Protection Act". The company's suppliers had requested our power supply products suppliers to declare the origin of out a "Metal Origin Survey Form" and to sign a "Responsible Minerals Initiatives (RMI) Agreement". These are very important steps to help mitigate human rights risk, we also help trace the original ores of metals in our supply materials.

By 2024, 100 % of our major material suppliers have signed the "Responsible Minerals Initiatives (RMI) Agreement", It was ensured that no conflict in our metal supply chain and continue to communicate the need for our major materials suppliers to leverage their influence for corporate social responsibility and increase efforts for origin verification of ore products by the RBA or a third party.

Though EV battery and energy storage system is significant to our green growth, Delta Thailand and its subsidiaries in India and Slovakia has no production of any type of the mentioned batteries which cobalt is required. All the battery has source from our associated company' in Taiwan with Japanese technologies where major minerals like cobalt and copper has sourced from standard suppliers in various areas.

As part of supplier code of conduct and procurement agreement, These suppliers have committed to our associated company's Conflict mineral policy as part of ESG screening of new supplier agreement. While Delta and its business partner keep investment in research and development substitutional mineral, the parties has developed the battery's efficiency, containers and product variations for longer lifetime to optimize the consumption of natural resources.

From our on-site audit, Delta observed that several supplier sites in Thailand utilized a higher number of foreign laborers to reduce production costs. Although we did not identify any significant cases indicative of modern slavery or human rights violations, we recommend that our suppliers provide work instructions, announcements, communication channels, and manuals related to labor rights in languages comprehensible to their workers. In 2024, there were no suppliers that discontinued business relationships due to human rights issues. These recommendations have been implemented by our suppliers in accordance with our supplier audit procedures. Finally, 0% of our consolidated revenue involved minerals mined from the RMI-defined conflict areas. The result of responsible mineral assessment had disclosed on our public domain on annual basis.



## Modern Slavery labor and human trafficking

In compliance with the U.K. Modern Slavery Act of 2015 and Thailand's Emergency Decree Amending the Anti-Human Trafficking Act, B.E. 2551 and B.E. 2562 (the "Act"), Delta Electronics Thailand and its subsidiaries (collectively referred to as "Delta") have undertaken significant due diligence measures to prevent modern slavery and human trafficking within our business operations and supply chain. As part of our commitment, all suppliers are required to sign a Responsible Business Alliance (RBA) commitment statement, and we continuously monitor our supply chain as a preventive measure. In 2024, we conducted Supplier Desk Assessments involving a total of 2,117 suppliers to identify those at high risk for environmental and social issues. Our evaluations revealed that 548 suppliers, representing 26% of our total supplier base, were classified as critical tier suppliers, with 40 identified for environmental risk and an equal number for social risk. We conducted on-site assessments for 11 of these critical tier suppliers, accounting for 2.8% of this group.

Of the 14 suppliers assessed on-site, 2 (14%) implemented corrective action plans on their employee's welfare issue accordingly to our guidance following the evaluation. The minor human rights issues found at our supplier's sites were work instruction at workstation prepared in the language that worker cannot understand and worker's personal/ legal data stored with weak control. To assist our suppliers in mitigating risks and preventing reoccurrence, our RSM team introduced the principles of the Modern Slavery Act and shared Delta's measures to enhance labor rights in accordance with international standards. Additionally, our RBA verification and consultation team provided expertise in implementing and promoting Delta Thailand's Management System to address the identified findings. The team also conducted follow-up assessments to ensure ongoing improvements. The company has established a target of achieving 100% implementation of the signatory agreement across all commodities, including Electromechanical, Non-metal, and Metal, by the end of 2024.

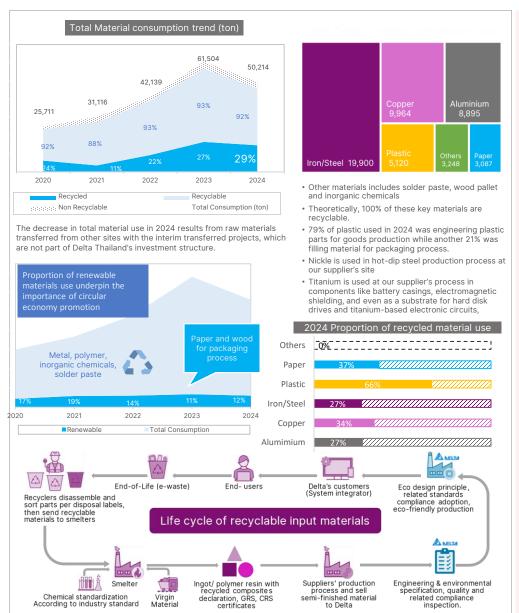
According to our target of Zero tolerance to all the form of Environment and Social risk through our value chain, Delta encourages our stakeholder and business partners across industries. Delta disclose our declaration of Modern Slavery labor and human trafficking on our website on annual basis.

We use the <u>CMRT</u> 6.31, EMRT 1.3 and PRT 1.1 template for conversion into online questionnaires and the most recently updated list of refineries announced by RMI for the overall assessment. According to our investigation, Delta's supply chain sourced materials from 235 refineries in 2024, which were included in the most recently updated list of qualified refineries. According to the analysis, most of the qualified refineries are located in Asia while others are located in Europe. Delta will keep investigating of alternative sources for these minerals other than conflict-affected and high-risk areas as well as promoting circular economy in our supply chain to reduce virgin mineral mining activity.

100% of our total revenues are from products and semi-finished raw materials containing minerals from suppliers, smelter and refiners that have been verified conflict-free. In addition to this confirmed conformance, we also track these suppliers, smelters and refiners' risk accordingly to OECD's Examples of Procedures to Identify Conflict-affected and high-risk areas (CAHRA) guideline by using the recommended tools such as Global Slavery Index and Global Peace Index (GPI) to realize the risk related to our responsible Minerals due diligence. Through this study, we've realized that our revenue from mobility and infrastructure business group are directly or indirectly at risk to related to the cobalt mined from conflict-affected and high-risk areas as defined by the GPI. However, according to the interstates and ethic conflict in a neighbor country, Delta continues its focus on modern slavery labor and human trafficking in supply chain for long-term.

# **Circular Economy Promotion**

Introduction



According to the International Energy Agency's (IEA) Sustainable Development Scenario (SDS) assumptions regarding industry sector policies, global collaboration aimed at fostering circular economies through enhanced recycling of aluminum, steel, paper, and plastics, along with improvements in material efficiency, represents a key strategy for achieving the pathway to limit global warming to 1.5 °C as outlined in the Paris Agreement.

On annual basis, Delta conducts an assessment to prioritize raw materials. Majorly, our raw materials are semi-manufactured parts. Through the supplier self-declaration process and GRS certificate submission. Delta has determined that 14.601 tons of recyclable materials were used by its suppliers in their production processes. This amount constitutes 29% of the total 50,214 tons of total purchased materials in 2024, achieved without adversely affecting material costs, quality, or technology investment. The recycled input materials were utilized as both direct materials and packaging in the production of Delta's products. Additionally, this engagement has facilitated feedback from engineering plastic suppliers, who provided Global Recycle Standard (GRS) certificates and expressed their readiness to supply bio-based plastics should there be a demand from Delta's customers.

To advance sustainable procurement practices, Delta applies strict specifications for office and stationery supplies. For instance, standardized models of laptops are designated for officers and technical engineers to optimize efficiency and reduce unnecessary variety. All new computers and office assets are required to have a minimum lifespan of five years, extending product usability and reducing waste. Procurement prioritizes eco-friendly items, such as printing paper sourced from responsibly managed farmed trees, as well as laptops and office chairs manufactured from recycled plastic and metal with 10 to 30% recycled content. In 2024, the company successfully utilized approximately 2.2 tons of recycled plastic in the laptops and office chairs purchased between January and December, reflecting a tangible contribution to resource circularity and environmental stewardship.

Despite implementing a takeback program for closed-loop recycling, Delta seeks to mitigate its impact on natural resources through efficient recycling practices. As a company that relies entirely on exports, the takeback program would significantly increase total variable costs including personnel, shipping, and customs processing costs while also escalating greenhouse gas (GHG) emissions in Scope 3 for both Delta and its customers. To comply with the Waste Electrical and Electronic Equipment (WEEE) directive, Delta aims to utilize components that are 80% recyclable.

# **Circular Economy Promotion**

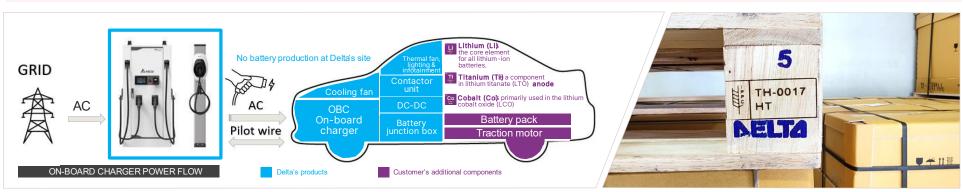
Introduction

The company targets 30% recycled input materials by weight of total purchased materials by 2030, with at least 10% verified by third parties under globally recognized standards. Since 2019, Delta has encouraged suppliers to use and disclose the percentage of recycled input materials in their processes, emphasizing both cost benefits and new business opportunities from circular economy practices. By end 2024, in term of percentage to total weight of each type of material consumption; 100% of recycled steel, 90% of recycled engineering plastic, 0.41% of recycle corrugate board carton had national or internal recognize standard certificates.

One of our key achievements is the development of a solid-state transformer-based extreme fast EV charger. Solid-state battery technology replaces the liquid electrolyte with a solid material, offering the potential to reduce or even eliminate the need for cobalt while enhancing both safety and energy density. We are advancing greener on-board chargers and exploring alternatives to reduce cobalt dependence, such as Lithium Iron Phosphate (LFP) batteries. These cobalt-free batteries, using iron and phosphorus, offer long lifespan, high safety, and cost efficiency, though with lower energy density than cobalt-based batteries. Their adoption also helps reduce the negative environmental impacts of raw material production. This research is progressing alongside our ongoing R&D initiatives in power electronics solutions designed to support hydrogen-based engines, reinforcing our commitment to sustainable innovation in clean mobility technologies.

Delta's adoption of heat-treated pallets across its logistics process delivers clear environmental and social benefits. Heating the wood's core to 56°C for 30 minutes eliminates insects, fungi, and bacteria, preventing the spread of pests that could harm ecosystems and agriculture. Unlike methyl bromide fumigation, this non-toxic method leaves no chemical residue, improves pallet durability, and allows safe reuse and recycling. It also reduces demand for new timber, lowering the negative environmental impacts of raw material production. On the social side, it avoids the health risks of fumigation, including accumulated methyl bromide exposure that can harm warehouse employees, while also protecting biodiversity, agriculture, and food security. Together, these practices reduce the negative social impacts of raw material production and reinforce Delta's commitment to sustainable and responsible operations.

We continue to look forward to greener packaging materials and, in 2024, were frequently asked about the feasibility of bio-based packaging or absorbers for shipment. In collaboration with packaging suppliers and ocean freight providers, our study found strong potential in sourcing, production, and end-of-life management. However, in long sea shipments such as to America, which take 30 to 80 days, fluctuating humidity can change the chemical properties of these materials, leading to acidity or fungal growth that may affect product quality, efficiency, and electrostatic performance. Such issues increase material use and quality-related costs across the value chain. Despite these challenges, we remain committed to research and collaboration to make bio-based packaging a reliable option for international logistics.



# **Circular Economy Promotion**





Sample of GRS Standard, environmental claim certificates.



Validation Period: 19 Apr 2024 - 19 Apr 2025

Zinc Coated steel coil RC20 contains a minimum of 20% recycled content.\* Zinc Coates afset coll NCLI20 contains a minimizar not 20% recycled content."

2/20 Coates afset coll NCLI20 contains a minimizar not 20% recycled content."

2/20 Coates afset coll NCLI20 scotca NCLI20 SCC NCLI20 N THE STATE OF THE COLOR OF THE STATE OF THE S PAZGO TILSO, 25-008 P.C.O. CHROTOLOVAM P.C.O. (147512.0 RC.O.) HALLAND HALLAND FALLON SIGNARY CHRODIC PROBLEM PROST PROBLEM PR

Environmental Claim Validation Procedure (ECVP) for Recycled Content, UL ECVP 2809-2, Second Edition, dated November 7, 2023.

Facility:

© 2019 UE + 2211 Newmorket Parkway, Marletta, GA 30067-9299 USA + T; 888.485.4759 + F; 770.980.0072 + W; ul.com/en



By the end of 2024, 100% of recycled steel, 90% of recycled engineering plastic, and 0.41% of recycled corrugated board carton, calculated by the total weight of each type of recycled material consumed, had national or international standard certifications. Altogether, these third-party verified materials made up 48% of the total recycled input materials and 14% of the total materials, including both virgin and recycled, used in 2024. Meanwhile, another 52% of recycled material (15% of total consumed material in 2024) Sample of these standard include Japan's Eco Leaf, GRS 4.0, Environmental Claim Validation and the Forest Stewardship Council certification.

Pursuing deforestation-free supply chains is integral to our commitment to achieving net-zero emissions. Utilizing media stakeholder analysis, along with location-based risk assessments from the World Wildlife Fund (WWF) Biodiversity Risk Factor, Corruption Perception Index and Human Rights Watch in 2024, we determined that none of our suppliers' sites are situated in designated plant or animal conservation areas or biodiversity preservation zones as identified by local governments. We have actively encouraged the use of increased recycled content in our packaging materials. Notably, we have discovered that recycled EPE, PBT, PP, PA66 and recycled corrugated paper pulp have been incorporated into our packaging production. Specifically, 100% of our wooden pallets, constituting 4% of our packaging material, were produced from recycled sources. These packaging materials were utilized for 100% of our products shipped globally in the previous year.

From this outstanding result, it is discussed among Sustainable development, Component engineering and purchasing function to seek for further possibility to add allowed percentage of recycled material into supplier's certificate of conformance (COC). 100% of reclaimed products have been disassembled, sorted and eliminated according to the Ministry of Industrial Works' instruction. 100% of packaging of reclaimed products has been reused as packaging materials.

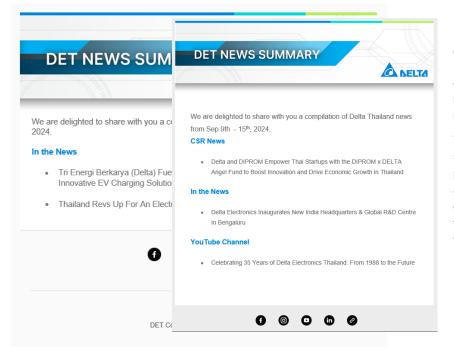
# **Next Step to Carbon Reduction**

Introduction

Delta's latest product carbon footprint study reveals that the majority of CO<sub>2</sub>e in our product was from raw materials used in our production process. Since 2019, we have actively engaged suppliers in our greenhouse gas reduction efforts by promoting electricity optimization, renewable energy adoption, and emphasizing energy efficiency as a shared business opportunity in the green economy.

To support suppliers in reducing Scope 1 and 2 emissions and advancing circular economy practices, our headquarters implemented a policy to track energy performance. Delta Thailand is developing an online platform and training modules to support participation in the Energy Data Disclosure Program, launched in 2023. For Scope 3 emissions, our global distribution centers collaborate with logistics partners to enhance transport efficiency through delivery consolidation, full-truck load optimization, packaging redesign, and optimal route selection. In alignment with our ISO/IEC 27001 certification, we also encourage the use of e-invoicing and digital documentation to reduce material use and emissions associated with physical transport.

In line with our commitment to responsible sourcing and supply chain transparency, our company has established a structured supplier assessment process that includes both deskbased and on-site evaluations. These assessments are conducted by internal staff and external consultants (2nd party assessments), as well as through accredited third-party auditors (3rd party assessments). Using frameworks such as SET ESG Rating, EcoVadis, CDP, and SupplierAssurance.com, we evaluate supplier performance to identify improvement opportunities and monitor year-on-year progress. To promote continuous improvement, we provide both remote and on-site support for corrective actions. Ongoing engagement is supported through our monthly newsletter and a dedicated helpdesk (suppliers@deltathailand.com), which serves as a direct channel to assist suppliers in improving their performance and advancing shared progress toward a sustainable, low-carbon supply chain.



### Monthly newsletter

A monthly supplier newsletter serves as a strategic communication tool to enhance suppliers' ESG (Environmental, Social, and Governance) performance. Delta obtains supplier contact information and consent to receive the newsletter during our annual Sourcing Day event, in line with responsible communication practices. Suppliers retain the right to opt out at any time; however, none chose to do so in 2024, reflecting strong engagement and relevance of the content provided.

The newsletter delivers timely updates on ESG regulations, standards, and best practices, helping suppliers stay aligned with our sustainability goals. It also supports capacity building through practical guidance, success stories, and training opportunities. By recognizing supplier achievements and offering a dedicated helpdesk channel, the newsletter promotes active engagement, motivates continuous improvement, and fosters transparency across all supplier tiers. This initiative underscores Delta's commitment to collaborative ESG development and longterm sustainable supply chain growth.

### **Next Step to Carbon Reduction**



In 2024, the on-site audit for a new supplier was conducted to ensure their complied with Delta's requirement on environmental related substances. Our specialist offered technical support to help the supplier implement corrective actions and later returned to verify their progress.

#### Remote and on-site technical support programs

Since 2022, we have engaged our metal, plastic, and packaging suppliers in structured development initiatives that go beyond compliance. Through close collaboration, we co-implemented the Global Recycled Standard (GRS) and Recycled Claim Standard (RCS) with these suppliers to establish a stable, engineering-gualified circular economy within our supply chain. These efforts have led to a rising trend in the percentage of recycled materials used in our products and a measurable reduction in production waste at targeted supplier sites. Our supplier development process includes ESG information sharing, regular training, and access to performance benchmarks for peer comparison. We also provide continuous remote and on-site support to guide suppliers in implementing corrective and improvement actions, while offering long-term and n-depth technical support programs to build capacity and ESG performance in specific areas such as chemical management, environmental compliance, and resource efficiency. These efforts foster shared responsibility, reduce risks, and enable scalable, measurable improvements across our value chain.

To promote accessibility and transparency, businesses interested in becoming our suppliers can learn about our ESG requirements at www.deltathailand.com/en/Supplychain. This dedicated webpage provides access to essential resources such as the Supplier Code of Conduct and online training modules on anti-corruption and cybersecurity awareness. Existing and potential suppliers can revisit this site regularly to stay updated on the latest ESG requirements. For those seeking further information, personalized training, or coaching, our Supplier Management Team can be contacted directly via suppliers@deltathailand.com. Through this open-access approach, we aim to build longterm collaboration and raise overall ESG performance across our supply chain.

#### **Annual Sourcing Day Event**

In 2024, Delta Electronics (Thailand) PCL., in collaboration with the Thailand Board of Investment (BOI) and the Industrial Estate Authority of Thailand (IEAT), hosted Delta Sourcing Day 2024 at its headquarters. The event brought together over 100 suppliers from 60 Thai companies to explore business matching opportunities with Delta, supporting the company's localization strategy aimed at building a resilient and sustainable supply chain for advanced electronics and EV production in Thailand.

During the event, Ms. Patcharada Nawakawongkarn, Director of the BOI's Thai Enterprise Development Division, expressed appreciation to Delta and emphasized the objective of the event to strengthening Thai suppliers through global requirements and partnerships. Delta's Supply Chain and Procurement teams presented sourcing strategies, supplier requirements, and local content development goals, while R&D managers outlined the company's product and technology roadmap to support the growth of intelligent electronics manufacturing in Thailand.

After the presentations, the participating suppliers were invited to join a Q&A session. Here, Delta's Senior Regional Manager for Industrial Automation presented Delta's unique Industrial Internet of Things (IIoT) solutions which use DIACloud communications, control and field devices for factory processes and building management.



### **Next Step to Carbon Reduction**

After explaining Delta's products and manufacturing development plans, Delta invited the suppliers to explore the IEAT and Delta booths in the company lobby. Each booth showcased specification details and requirements for industry-specific areas in Delta's local manufactured products and parts open for local partner support.

### Promotion of supplier's capacity to access to ESG Benchmarking against Peer

On March 13, 2025, the Thailand Supplier Net Zero Roundtable Workshop was held in Bangkok, bringing together more than 50 suppliers from the electronics, PCB, metal, and plastic parts sectors. The event aimed to strengthen supplier capabilities in product carbon footprint calculation, renewable energy adoption, and ESG risk management.

Delta was invited to speak and share its experience as the first supplier in this customer's network to quantify product carbon footprint according to the ISO 14067 standard. Delta provided practical insights into calculating cradle-to-gate emissions and the importance of transparent data to support compliance and mitigate ESG risks such as regulatory changes and reputational exposure.

A key objective of the workshop was to enhance supplier access to ESG benchmarks against peers. Suppliers were encouraged to engage with platforms like the Carbon Disclosure Project (CDP) and other product-level disclosure tools to improve visibility and performance. Delta shared how PCF-related data can be sourced from ERP systems, particularly from purchasing, production, logistics, and energy modules. For suppliers without advanced ERP capabilities, acceptable evidence for PCF verification includes utility bills, purchase records, transport logs, and equipment specs. The session also offered quick guidance on modeling key ISO 14067 data points such as material input, energy consumption, transport, and waste. Participants were introduced to tools like SimaPro and other online platforms that support standardized datasets, calculations, and reporting to simplify the PCF process for suppliers at any stage of readiness.

The ultimate goal of the workshop was to fast-track Delta and the customer's shared commitment to achieving net zero emissions by 2050. The event reinforced the importance of collaboration and knowledge sharing as critical steps toward building a more sustainable and resilient value chain.



Delta Thailand representatives collaborate with its key customer to provide training of ESG risks, necessity of carbon disclosure

PART 5

# ECO-FRIENDLY OPERATION

environmental PDCA, CSR in supply chain and our innovative products and process





### **Towards 2050 Net Zero**

Amidst increasing stakeholder concern driven by climate action failures, severe weather, and geoeconomic tensions, effective management of environment, energy transition, and natural resources has become critical. This approach not only addresses global supply crises, rising energy costs, and trade tariffs but also unlocks new business opportunities, fostering continuous growth despite industry constraints. By prioritizing ecofriendly operations, we ensure sustainable development, environmental protection, and long-term business success, demonstrating our commitment to combating climate change even as manufacturing and business processes continue as usual.

### **Productive Response to Climate Change**

To ensure our eco-efficient operation reduces negative impact on climate change, Delta learns from our stakeholder requirement, global best practices and utilizes possible technologies to illustrate its brand promise; Smarter. Greener. Together, in our daily operation to mitigate climate change impact. According to Delta Thailand's Risk management report, climate change had been in our focus since 2012 to conserve people's wellness and natural resources for the next generation. Delta aligned with ISO 26000, ISO 14001, ISO 14064, ISO14067 and ISO 50001 for high standard of environment footprint and CO2e management. Responsible Business Alliance code of conduct and Carbon Disclosure Project, UNCG principle 7 and 8 quidelines to reduce overall environmental footprint of companies. The company proactively plans and periodically measures its environment-related performances to seek improvement in every process following the Energy Conservation and Greenhouse Gas Reduction Policy. Delta also conducts energy audits to identify opportunities for improving energy performance as part of its continuous improvement efforts. With smarter and greener business processes, mutual benefits for Delta, its stakeholders and the world's environment will be inclusively enabled in long term. Since 2021, we have maintained a clean record with no violations of legal obligations and have incurred no fines. This demonstrates our commitment to upholding all regulatory standards and legal requirements.

Furthermore, In order to fulfill Delta's mission statement, "To provide innovative, clean and energy-efficient solutions for a better tomorrow", Delta is always benchmarking ourselves with international standards and best practices in ESG initiatives. Therefore, Delta has been part of various international sustainability initiatives for example, Delta passed a compliance review by the Science Based Targets initiative (SBTi) in December 2017 as the first company in Taiwan and the 87th in the world to pass the review. In 2023, Delta updated overall Net-Zero target that passed the compliance review by SBTi. Delta commits to reach net-zero greenhouse gas emissions across the value chain by 2050 from a 2021 base year. Near-term targets is to reduce absolute scope 1 and 2 GHG emissions 90% by 2030 and scope 3 GHG emission 25% within the same timeframe. Delta also commits to Committed to 100% Renewable Electricity and Carbon Neutrality by 2030 (joined the RE100, a global renewable electricity initiative) and Committed to fully transitioning to electric vehicles by 2030.



Case of violations of legal obligations Since 2021

THB of fines related to legal obligations Since 2021



### Plan with Awareness

The climate change is identified as a key risk in corporate sustainability management framework. The IEA Sustainable Development Scenario (SDS) and IEA Net Zero Emissions by 2050 (NZE 2050) Scenario were applied for aiming global warming limit while ensuring universal energy access and reduced air pollution achieving global net-zero energy-related CO<sub>2</sub> emissions by 2050. Delta committed to strategic mitigation of negative climate change impacts by benchmark the scenario for decarbonization and encourage eco-friendly operations. Furthermore, the company aligned with the Carbon Disclosure Project (CDP), a global environmental disclosure system, to provide concrete measures and continuously implement advanced energy management strategies. This commitment ensures ongoing improvement of energy usage efficiency while consistently reducing carbon emissions across its operations.

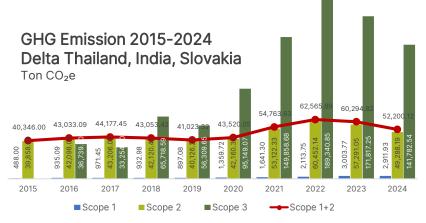
Since 2010, Delta has been systematically collecting and issued the GHG emission inventory report. The report is coverage plants of Thailand, India, and Slovakia which has been transformed to the latest version ISO14064-1:2018. Our relentless pursuit of a sustainable business model drove us to submit our disclosure on climate change related questionnaire to CDP for the first time in 2016.

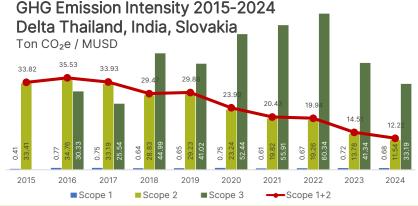
Delta Electronics is committed to achieving net-zero greenhouse gas emissions across our entire value chain by 2050, using a 2021 base year. Near-term targets aim for a 90% reduction in absolute Scope 1 and 2 GHG emissions and a 25% reduction in absolute Scope 3 emissions by 2030, all from the 2021 base. For our long-term targets, we commit to maintaining at least a 90% reduction in Scope 1 and 2 emissions from 2030 through 2050, and to achieving a 90% absolute reduction in Scope 3 emissions by 2050. With our smarter, greener, together operation, we enable mutual benefits for Delta, stakeholders, and the world's environment.

| GHG<br>Reduction<br>scope | Scope  | e 1 and 2   | Sc     | ope 3       | Scope 1, 2 and 3 |             |  |
|---------------------------|--------|-------------|--------|-------------|------------------|-------------|--|
|                           | Target | Performance | Target | Performance | Target           | Performance |  |
| SBTi Targets              | 2030   | 90% ▼       | 2030   | 25% ▼       | 2050             | 90% ▼       |  |
|                           | 2021   | Baseline    | 2021   | Baseline    | 2021             | Baseline    |  |
| Delta                     | 2022   | -14% ▲      | 2022   | -26% ▲      | 2022             | -23% ▲      |  |
| Performance               | 2023   | -10% ▲      | 2023   | -15% ▲      | 2023             | -13% ▲      |  |
|                           | 2024   | 5% ▼        | 2024   | 5% ▼        | 2024             | 5% ▼        |  |



- Since 2024, reporting scope has expanded to include the DET's subsidiaries for fully coverage Production site: in DET 8&9, India KG
- Sales office: in Australia, Singapore, Malaysia, Myanmar, Vietnam and Philippine.
- The performance have been restated for coverage expansion of India KG SEZ site since 2022.





#### **Energy Efficiency training to rise awareness**

To promote environmental conservation and the importance of energy efficiency, we've developed ongoing training programs and initiatives like "Energy Week." These activities are designed to raise employee awareness and help reduce our overall greenhouse gas emissions. In 2024, our Energy Management System training was a great success. A total of 589 newcomers attended and gave it a satisfaction score of 4.5 out of 5. A key highlight for many was the tour of the company's solar rooftop.



### Plan with Awareness

Delta is committed to an Energy Conservation & Greenhouse Gas (GHG) Emissions Reduction Policy. This policy is a cornerstone of our sustainable operations, ensuring a better future for our company, employees, stakeholders, and future generations. To achieve this, we apply effective energy and GHG management practices guided by this policy, which aims to:

Introduction

- 1) Achieve Renewable Electricity Usage (RE100)
- 2) Achieve energy reduction 20% within 2030 compared with 2020 baseline
- 3) Comply with the Energy Conservation promotion Act and ISO 50001
- 4) Support purchase of energy efficient product and improve energy efficient in process
- 5) Achieve EV 100 target to minimize GHG emission in transportation and logistics

The company has implemented actions to reduce the amount of energy use across its operations in line with this policy.

#### Delta Renewable Electricity (RE100) Roadmap

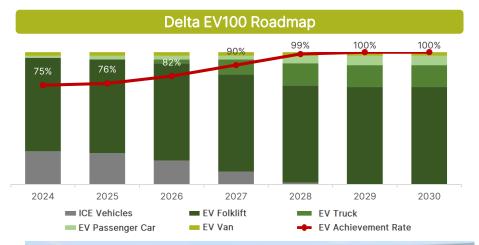
Delta is on a path to net zero by 2050 with a 2021 baseline. To get there, we're focused on a near-term target by cutting absolute Scope 1 and 2 greenhouse gas emissions by 90% by 2030. Delta has also established quantified targets to address energy savings as part of this overall decarbonization roadmap. A key part of this strategy is achieving 100% renewable electricity by the same year, which will lead to substantial reductions in Scope 1 and 2 greenhouse gas emissions. The methodology include self generate electricity, Power Purchase Agreements (PPA) and Renewable Energy Certificates (REC) and Utility Green Tariff (UGT). In 2024, Delta achieved RE54 by 60% target, with 6% from Solar Electricity self generation, 2% of Green Electricity Product and 46% of I-REC. This demonstrates Delta's ongoing use of clean or green energy to reduce its reliance on fossil fuels.



### Delta Electricity Vehicle (EV100) Roadmap

Delta Electronics' participation in the EV100 initiative, a global campaign to promote the adoption of electric vehicles (EVs) and charging infrastructure. Delta is a key player in the EV charging solutions market, and their involvement in EV100 underscores their commitment to a low-carbon transportation future.

In 2024, The number of EV forklift was 51 units as 96%, and the number of EV passenger car was 3 units as 43%. Although there was not the EV truck in 2024, the 2 units of EV trucks will be replaced ICE truck in 2026 and will be 100% transformed to EV in 2028. As the Delta EV 100 roadmap, the EV passenger or management car will be transformed to EV 100% in 2029





### **A Greener Process**

The failure of climate action, arising demand on critical material and minerals reminded the business sector to reduce negative environmental impact and place global climate change risks as a top focus. Delta's founding mission is "to provide innovative, clean and energy efficient solutions for a better tomorrow". While there was no significant change in our supply chain, one new factory and another 1 new R&D center was under construction as of 31 December 2024. our company carried out our eco-efficient operation and continuous efforts in reducing our business' environmental impact. Our group-wide environmental policy published on our website shows our sincere effort and partnership as a global citizen to make a smarter and greener future.

2024 Major contributors to Delta's consolidated revenue



of Delta consolidated revenue has contributed by our major sites in 3 countries

#### Source of Energy









#### Type of grid operator





#### Green building certification







#### Slovakia



#### Dubnica nad Vahom Plant<sup>1</sup>

Production area : 10,300 sq.m No. of workers : 226 Production line : 16 lines

Actual production : 44% of production capacity Location : 48.94824. 18.14440







#### India

#### Rudrapur Plant<sup>1</sup>

Sector - 5, SIDCUL Industrial Area Production area : 9,078 sq.m No. of operators : 207 Production line : 10 line

: 98% of production capacity Actual production Location : 29.00912, 79.41613

#### Gurgaon Plant<sup>1</sup>

Sector - 35. HSIIDC Industrial Area Production area : 1,100 sq.m No. of operators : 26

Production line : 1 lines

Actual production : 89% of production capacity Location : 28.41522.77.00155

#### Krishnagiri Plants<sup>2</sup>

Production area : 20,381 sq.m No. of operators : 2.020 Production line : 53 lines

Actual production : 49% of production capacity : 12.60099, 78.11921 Location









#### Others

Subsidiaries of Delta Thailand's where their business nature are sales & service offices and research and development centers located in Australia, Austria, Brazil, Czech, Finland, France, Germany, Italy, Myanmar, Netherlands, Poland, Philippine, Romania, Russia, Singapore, Slovakia, Spain, Sweden, Switzerland USA, and Vietnam.

#### **Thailand**

#### Plant 1: Bangpoo Industrial Estate<sup>1</sup>

Production area : 32,276 sq.m No. of workers : 2.264 Production line : 18 lines

Actual production : 70% of production capacity Location : 13.55277, 100.66937

#### Plant 3: Bangpoo Industrial Estate<sup>1</sup>

Production area : 23,815 sq.m No. of workers : 3,247 Production line : 114 lines

Actual production : 84% of production capacity : 13.55555, 100.67026 Location

#### Plant 5 (HQ): Bangpoo Industrial Estate<sup>1</sup>

Production area : 30,331 sq.m No. of workers : 2.357 Production line : 38 lines

Actual production : 83% of production capacity : 13.55042, 100.6719 Location

#### Plant 6: Wellgrow Industrial Estate<sup>1</sup>

: 14,126 sq.m Production area : 3,417 No. of workers Production line : 95 lines

: 75% of production capacity Actual production : 13.58864. 100.94492 Location

#### Plant 7: Wellgrow Industrial Estate<sup>1</sup>

Production area : 32,207 sq.m No. of workers : 1,767

: 26 lines Production line

Actual production : 95% of production capacity Location : 13.59007, 100.94514

#### Plant 8: Wellgrow Industrial Estate<sup>2</sup>

Production area : 6,956 sq.m No. of workers : 449 Production line

: 6 lines Actual production : 78% of production capacity : 13.547098, 100.67200



ISO 14064-1 and ISO45001

Location









### Delta major operation sites are in well-management Industrial parks

These major sites had certified ISO 50001, ISO 14001,

tons CO<sub>2</sub>e/MUSD

2024 GHG Intensity (scope1+2) (Market Based)















1) Existing Operation include Thailand Plant 1,3,5,6,7, India Plant GGN, RDP and SLK 2) New Operation (Construction site after 2021) include Thailand Plant 8 and India KG



### **Climate Action Journey**

- Delta Thailand's first GHG Inventory report
- Inaugurate Delta Smart Manufacturing Steering team

### 2011



- Thailand plants achieved ISO 50001 and 14064-1 compliance certification
- India Rudrapur (LEED- INDIA Gold)
- Delta Thailand join CDP disclosure for the first time.

- Thailand's Prime Minister Industry Award for Outstanding Energy Management
- India Gurgaon Site (LEED-INDIA Platinum)

Participation of Thailand's Voluntary Emission reduction Program



- Thailand plants acheive LEED Gold
- India Mumbai Building LEED Platinum

#### 2016



- 100% of Delta's main production plants certified ISO 14064-1.
- Co-work with Taiwan HQ to R&D the SBTi
- Inaugurate Delta Volunteer to educate the risk of Climate Change

#### 2015



- PREMIUM T-VER
- Expanded the scope of energy saving to new plants, buildings, and data centers
- SET up green revenue target.
- Low Emission Support Scheme (LESS)
- Carbon Footprint Reduction Award (CFR)

#### 2014

- Delta Thailand Carbon credit recorded by TGO for further offset
- Setting Group-wide comparison base year for electricity intensity reduction





- Delta Thailand Solar Rooftop 3.2MWp
- Adopt SCADA and Industrial Automation solutions to improve energy performance at Delta Thailand HQ

#### 2018



- Achieved Delta's SBT in the first year
- First EV charger donation to Thailand EGAT

India Mumbai Building (LEED Platinum)

2020



#### 2021

- Announced ICP target & methodolody
- Announce RE100 participation target DET Plant 7 Gets LEED Gold Certification
- Receives Thailand Energy Awards
- Include El reduction as president KPI

#### 2022

Science-base target commitment

- ISO14067 implementation for target products Participate Thailand Carbon Neutral Network
- Achieved Climate leader Asia Pacific List by the Financial Time and Nikkei Asia

#### CLIMATE GROUP

- RE100 initiative
- ICP initiative
- Achieved UL 2799 ZWTL



#### 2024

- Certified UL2799A Zero Waste to Landfill for Thailand Plants
- ASEAN Energy Award 2024 for Sustainable Data Center Solutions
- MOU for Collaboration on Smart and Green Building Product
- Opening R&D center to drive the EV and low carbon product innovation
- Driving Al Transformative Growth in Industrial and Data Centers

#### 2023



- Thailand Energy Award 2023 ICP implemented
- Launch Green Product EV charger and DeltaGrid EVM software
- Solar Rooftop for plant 7, 8, 9 EV Partners Summit Event
- Engage key suppliers to fasten energy transition.
- Increase recycled material used in production process













**CLIMATE GROUP** 

CLIMATE GROUP

BUSINESS 1.5°C





### **Climate Action Journey**

### **Environment policy and Management System**

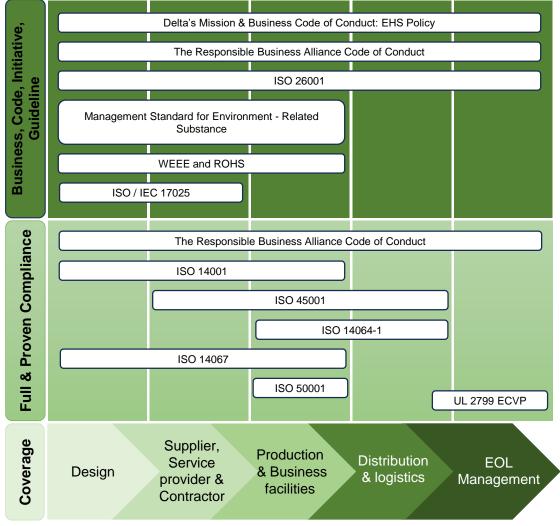
According to the study of SSP1-2.6, SSP5-8.5 and the IEA's NZE scenario, To minimize our environmental footprint and mitigate climate change impact, our business processes comply with internationally recognized standards to deliver our commitment to provide innovative, clean and energy efficient solutions for a better tomorrow from every business process. An eco-efficient operation requires continuous effort in reducing a business' environmental impact. Our Environmental, Health and Safety Policy is showing our sincere attempt and partnership with global citizens to make a smarter and greener future. With this practical management system, drive business operations on basis of the PDCA principle (Plan/ Do/ Check/ Action).

The system allows us to cope with various contexts of quality, economic, social and environmental requirements and stakeholders' expectations, which employees at all the levels can continue applying as part of their daily activities. Up to 2024, there is no non-complied issues according to our certified recognized standards.

Delta places a strong emphasis on calculating and disclosing Scope 3 GHG emissions, in accordance with ISO 14064-1, as they represent the largest share of our total greenhouse gas footprint. A significant reduction in Scope 3 emissions is therefore crucial for achieving a meaningful decrease in our overall GHG impact. We have set a target to reduce Scope 3 GHG emissions by 25% by 2030 (2021 base year). Achieving this ambitious target requires close collaboration with our partners, working together to curtail GHG emissions across our entire value chain.

Adhering to the UL 2799 Zero Waste to Landfill international standard was a key focus to ensure the majority of Delta's production waste is diverted from disposal. By 2024, every production site in Thailand had successfully achieved UL Gold level certification. However, our commitment doesn't stop there. Delta is committed to achieve the target of 100% waste diversion rate by 2030, meaning we aim to achieve UL 2799 in Platinum level certification across all our sites within the next 5 years.

### Strategic response and compliance with recognize standard





<sup>1)</sup> WEE and RoHS Standard communicated to our stakeholders through eco-label that our end-of-life product can be easily dissembles and 80% of the dissembled part is recyclable

<sup>2)</sup> We based on the validation of standard certificate to declare full & proven compliance

Introduction

# **Eco-friendly Design**

Delta Thailand has been consistently investing in R&D and continue collaborate with universities to keep up with new technology, provide R&D expertise to seek out the new perspectives in business and product innovations. Investments in innovation or research and development to decrease energy consumption are considered a key part of this strategy, aligning with our long-term commitment to eco-efficiency.

The Eco-Friendly operation principle will be implemented in R&D efforts aimed at developing new products and process, with the goal of mitigating environmental impacts. This entails reducing energy consumption for end-users and minimizing Scope 3 greenhouse gas emissions. Moreover, the new products will increase the company's revenue by Eco-Friendly design.

In addition, the environmental regulations of target market such as EU RoHS, WEEE directives, US Energy star and China measures for controlling Pollution shall be labeled to ensure Eco-friendly design.

Life Cycle Assessment represents an Eco-Friendly design approach that systematically examines the environmental impact of a product across its entire life cycle, encompassing material extraction, manufacturing, transportation, product use, and disposal phases. This comprehensive analysis serves to support greenhouse gas emission assessments, particularly in addressing Scope 3 emissions.

### Strategic Response and Adaptation plan

To ensure the Eco-Friendly design, Delta Thailand have been defined the action plan as follow

- 1. Launch market leading new technology every 2 years.
- 2. Annual increase in power efficiency for the products
- 3. Continuously reduce carbon footprint in product and improve process efficiency.
- 4. Maintain high R&D budget above industry average.

### The 10 Principles of Eco-friendly Design

#### Resource **Efficiency**



Prioritize use the efficient resource, optimizing production process by using RE and reducing of energy and water use and minimized waste generation

#### Renewable **Energy Use**



Incorporating RE source into design to reduce fossil fuels use and reduce GHG emission

#### **Material** Selection



Choose sustainable, ecofriendly materials that have a low environmental footprint, less water and energy use, have low toxicity, free of hazardous substances, and renewable, recyclable, or biodegradable.

#### **Energy Efficiency**



Aim to design energy efficiency product to minimize energy consumption during using product.

#### Waste Reduction and Recycle



**Encourages waste** reduction and recycling or upcycling of materials in operation & manufacturing and at the end of product's life.

#### Life Cycle **Assessment**



Evaluate environmental impacts of products to end of life recovery, disposal, biodegradation, even in distribution process, by increasing safety, or reducing of environmental impact in storage and transportation

#### Adaptability and longevity



Create products with focus on durability and adaptability to extend lifespan and reduce replacement with provide saving of energy, water, and material.

#### Social and Community Considerations



Consider the social and community impacts including accessibility, inclusivity and promote economic

#### Natural resource Conservation



Implementing water efficient technologies in products can minimize impact to natural resource.

#### Recognized **Standards** compliance



Adhering ecolabeling or green building standards to ensure eco friendly design

2025

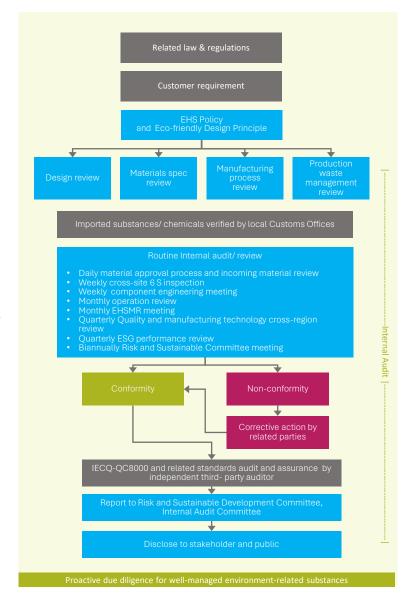
### Hazardous and Environment Related Substances Reduction

By 2050, Delta commits to substitute, phase out the hazardous substances used in our products to achieve zero non-compliance with leading environment-related substance standards and regulations, such as the EU REACH Regulation, RoHS Directive, and the Montreal Protocol, for the substances used in our products. Our Life Cycle Assessment (LCA) study reveals that environment-related substances, if unmanaged, can contribute to ozone depletion, employee and user health and safety risks, soil degradation, water quality deterioration, and biodiversity loss. The study also underscores that 100% of our revenue is directly or indirectly linked to products involving these substances, highlighting the importance of strict management and compliance. Such impacts ultimately undermine the basic human rights of future generations to live in health and well-being, reinforcing our commitment to strict compliance and responsible product stewardship.

Introduction

With regard to hazardous substances and chemical safety and control, Delta strictly follows a comprehensive set of Environmental Related Substances (ERS) procedures and standards, as outlined in our corporate-wide Management Standards for Environmental Related Substances (Document No. 10000-0162) and ERS Management Procedure (Document No. 06-028). The Management Standards for ERS (Document No. 10000-0162) provide an exhaustive list of internationally banned and controlled substances in accordance with recognized regulations. These include, but are not limited to, Regulation (EC) No. 1907/2006 - REACH concerning the Registration, Evaluation, Authorization and Restriction of Chemicals; Directive EU 2022/278 -RoHS on the restriction of certain hazardous substances in electrical and electronic equipment; and Regulation (EC) No. 842/2006 on certain fluorinated greenhouse gases.

Delta incorporates environmental risk criteria in our product development and approval process in accordance with the Management Standards for Environmental Related Substances (Document No. 10000-0162) and ERS Management Procedure (Document No. 06-028). Delta has implemented the Green Product Management (GPM) IT system based on the IECQ-QC080000 Hazardous Substance Process Management System. Apart from reviewing materials testing reports from suppliers, Delta manages parts and components according to their environment-related substance risk level, ensuring proper control of substances listed under internationally recognized standards such as EU REACH Regulation, RoHS Directive, and the Montreal Protocol. Delta sites have also introduced lead-free processes and low-halogen materials to support customers in developing greener and more eco-friendly products.



### Hazardous and Environment Related Substances Reduction

#### **Environment-related substance Management performance**

**Sustainable Development Report** 

We are committed to transparently reporting our progress toward meeting our 2050 targets, collaborating with industry associations to identify safer substitutes for hazardous substances, and dedicating R&D resources and budget to substitute or phase out these substances. Delta incorporate risk criteria in the development of products and services. Recognizing that these hazardous substances are directly or indirectly related to 100% of our products, we view this challenge as an opportunity to drive innovation and elevate the safety and sustainability of every solution we deliver. To demonstrate the effectiveness of our Environmental Related Substances (ERS) management, the following table presents our performance results by end 2024. The table includes the list of banned and limited-control substances identified under our ERS standards, together with recommended substitute substances that align with international regulations and best practices. This disclosure reflects our commitment to proactive risk management, transparency, and the continuous pursuit of safer, more sustainable material choices across our products and supply chain. The design engineering team that develops greener products with reduced listed substances or improved efficiency will be rewarded with a patent incentive for approved design improvements. Since disclosing this information in 2015, there have been no confirmed non-conformity cases raised by our customers, no violations of laws, regulations, or standards on environment-related substances in our products and processes, and no fines or penalties incurred.



|  |  |  | 2                  | 018      | 2                  | 020      | 2                  | 024      |   |  |
|--|--|--|--------------------|----------|--------------------|----------|--------------------|----------|---|--|
| ERS Substances   | General Application  | Environmental and health Impact  | Threshold<br>Limit | Not used | Threshold<br>Limit | Not used | Threshold<br>Limit | Not used | References  |  |
| Delta mandatory banned substances                      | Solders, electrical contacts, coatings, flame-retardant plastics, flexible PVC cables, and protective finishes |  | 57                 | 27       | 48                 | 39       | 45                 | 45       | EU ROHS, EU REACH (Annex XIV, Annex XVII), EU POPS, EU<br>Directives, China RoHS GB/T 26125, US TSCA, Proposition 65,<br>Canada Regulations, Japan CSCL, Norway Product Regulation, HJ<br>2536-2014, Stockholm Convention, Montreal Protocol, JIG-101 |  |
| Restrictions for battery                               | Battery, electrode materials<br>(cathodes/anodes)  | Harm the nervous system, organs, and bones, persist in the environment, and bioaccumulate in the food chain. | 3                  | -        | 3                  | -        | 3                  | -        | Regulation (EU) 2023/1542   |  |
| Restrictions for package material                      | Paper carton, wood pallet  | Negative impact to soil and water  | -                  | -        | -                  | -        | 8                  | -        | Directive 94/62/EC  |  |
| Chemical substances information –REACH requirement     |  | Human health and the environment from risks posed by hazardous chemicals.                                    | 495                | 1,849    | 495                | 1,867    | 495                | 1,877    | EU SVHC, EU REACH Annex XVII  |  |
| Polybrominated biphenyls (PBBs)                        | Flame retardant in plastics for electronics and textiles.  | Persistent pollutant; linked to cancer, hormone disruption, and immune effects.                              | 10                 | -        | 10                 | -        | 10                 | -        | Directive 2011/65/EU, GB/T 26125  |  |
| Polybrominated diphenyl ethers (PBDEs)                 | Flame retardant in electronics, textiles, and building materials.  | Persistent pollutant; linked to developmental, thyroid, and reproductive harm.                               | 10                 | -        | 10                 | -        | 10                 | -        | Directive 2011/65/EU, GB/T 26125,<br>TSCA section 6(h)  |  |
| Banned Specific azo and<br>Benzidine- based compounds  | Wire insulator   | Aquatic and terrestrial ecosystems, as well as human health  | 41                 | 22       | 41                 | 22       | 41                 | 22       | EU REACH Annex XVII, U.S. TSCA  |  |
| Banned Organiostannic (organotin) compounds            | Semiconductor manufacturing, sensor technology, and OLEDs.   |  | 3                  | 22       | 3                  | 22       | 4                  | 23       | EU REACH Annex XVII   |  |
| List of banned POPs substances                         | Flame retardants in components like circuit boards and plastics.   | Human health/ immune   | 18                 | 32       | 11                 | 21       | 11                 | 42       | POP (EU) 2019/1021, TSCA section 6(h)&8(a), EU REACH Annex XVII,<br>Stockholm Convention POP (EU) 2019/1021   |  |
| List of banned PAHs                                    | Plastic components, cable coatings, and insulating materials.  | Certain PAHs are carcinogenic and can harm skin and respiratory health.                                      | 18                 | -        | 15                 | -        | 18                 | -        | EU REACH Annex XVII, HJ 2536-2014   |  |
| List of banned Substances depleting the<br>ozone layer |  | Ozone depletion  | -                  | 135      | -                  | 185      | -                  | 96       | Annexes A, B, C, E of Montreal Protocol   |  |
|  |  | Sub total  | 655                | 2,087    | 636                | 2,156    | 645                | 2,105    |   |  |
|  | Total controlled substance   |  |                    | 742      | 2,7                | 792      | 2,3                | 750      |   |  |

## The Life Cycle Assessment (LCA)

To mitigate related risk as SSP1-2.6 and SSP5-8.5 scenario to limit the climate change lower than 2°C, removing CO<sub>2</sub> from every business process especially the core product is vital. Due to the Climate Action failure, as well as corporate carbon inventory, implementation of product carbon footprint information was frequently asked question raised by our customer, investor and regulator last year. This increasing demand for transparency in product-level climate data has prompted Delta to strengthen lifecycle carbon disclosure and deepen product-level climate integration across the organization.

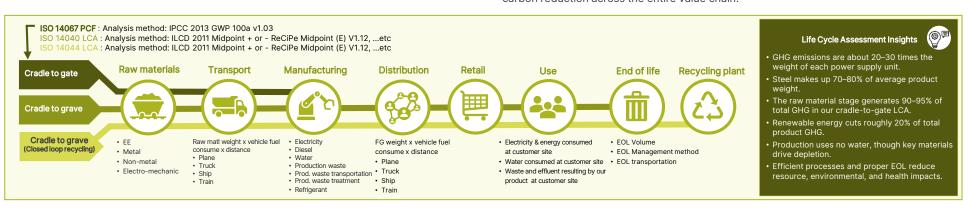
Product carbon footprint is the best example of the LCA in action. Delta has now completed the carbon footprint inventory and verification of several Business-to-Business (B2B) products based on the PAS 2050 Product Carbon Footprint Standards issued by the British Standards Institution (BSI), including notebook adaptors, PV inverters and DC fans. Delta is committed to developing new products that reduce product carbon footprint by improving power efficiency and utilizing renewable energy sources. In parallel, we continue to evolve our internal coordination and reporting processes to ensure alignment with international ESG benchmarks and stakeholder expectations.

Since 2022, Delta Thailand sampling checked carbon footprint Delta is strongly committed to our mission "To provide innovative, clean and energy-efficient solutions for a better tomorrow" In 2023, the company sampling our custom designed power supply to compare its product carbon footprint with the same product certified ISO14067 last three years. In pass 3 years helped reduce 21.3% of CO2e generated through this product life cycle. Majorly, this significant improvement is the consequence of the consumption of more recycled energy used in our manufacturing process. In the same year, we trained up 10 PCF experts at our global sites and planned to implement more PCF certificates to

allow our stakeholder to learn how they should be able to provide collaborative support to reduce carbon emission.

These capacity-building efforts laid the foundation for a broader rollout of PCF assessments across product lines in 2024 and contributed directly to Delta's long-term low-carbon product strategy. By implementing ISO 14067 (PCF cradle to gate) verification, Delta targets to reduce 10% of product carbon footprint of the sampled products every 3 years. By using IPCC 2021 GWP 100a v1.03 analysis method and SimaPro 9.3.0.3/ Ecoinvent 3.8 software, it was found that our effort to improve in raw material phase, manufacturing phase and market phase, the study illustrate that the increasing proportion of renewable / non fossil fuel energy used as production factor help us to reduce 21% of CO<sub>2</sub>e per product unit. Another major source of CO<sub>2</sub>e contributor is raw material we use (over 80% of CO<sub>2</sub>e per product units. With result of the study and climate change risk scenario information, we synergize our teams and customer collaboration to rethink the component design, reduce the material use and seek for lower-carbon substitute parts to implement another 10% reduction for the specimen product.

In 2024, we collaborate with our customers to study full LCA of switching power supply products. These learnings have since been embedded into Delta's product development efforts, with emphasis on upstream material selection, simplified structural design, and improved end-of-life recyclability. In 2024, Delta plans to enhance its methodology by expanding its scope from limited sampling to a comprehensive, business-level approach, with the aim of improving data accuracy. From our product carbon footprint analysis, we found that the GHG emissions are approximately 20-30 times the weight of our PSU products. This insight reinforces the importance of focusing on material efficiency and carbon reduction across the entire value chain.



# The Life Cycle Assessment (LCA)

### **Product Efficiency Enhancement**

According to IEA's Sustainable Development Scenario (SDS Scenario) assumptions of Industry sector policies, minimum energy performance standards and implementation of system-wide efficiency measures will be all industry new norm by 2025. This norm will be global collective action to implement "well below 1.5 °C" pathway targeted by the Paris Agreement

For ICT devices and solutions, Energy efficiency is the frequently asked guery raised by our customers. It is not only the electricity and excessed heat management cost resulting from ICT solutions' 7/24 operating hours, but also the transmission stability when the source of electricity power switched to renewable sources resulting from their environmental awareness. High efficiency power supplies that help to stabilize power distribution and generating power from renewable sources have become priorities for customers in ICT industry.

For example, our power supply units used in data centers have the highest efficiencies in the world to significantly reduce power loss. Furthermore, the energy storage system of Delta's bi-directional PV inverters has overcome the storage limitations of photovoltaic energy. In addition, Delta's wind power products are gradually entering the market with the goal of increasing the percentage of renewable energy sources used in global power generation.

The company will continue to improve our product's energy efficiency. Most of Delta's power management products have surpassed 92% energy efficiency, such as our PV inverters with a conversion efficiency of over 98.7%, DC-DC converters for automotive with 96% efficiency, and telecom power supplies up to 98% efficiency. Find Delta Group's leading-efficiency products at plugloadsolutions.com and energystar.gov

#### **PCF Expert Pool**

Delta aim to achieve Product Carbon Footprint (PCF) data or certifications for all products exported to EU customers by 2030. In preparation for carbon tax schemes in the regions where we generate revenue, we are training product carbon footprint analysts to assist our customers in complying with the EU Carbon Border Adjustment Mechanism (CBAM) scheme. In 2022, we successfully trained 10 experts from various business groups and units to obtain ISO 14040 or ISO 14067 certification for target products. These first-badge expert had appointed to lead PCF reporting in their region.

In 2023, we expanded the pool of PCF expert at Delta Thailand by organizing a certified training "Quantifying the Carbon Footprint of Products" conducted by BSI Thailand. A total of 40 participants were representative from each business unit. These representative should help our customer to meet CBAM and related directive in declaring the product composite, energy consumption in production process, carbon footprint in their product and

identify the potential areas to reduce environmental footprint in the target products. In addition, these participants products. In addition, these participants also learn the impact of our product to land use, water depletion and other ecological consequences as well as human health.

In addition, the PCF Expert Pool representatives linked ERP data to product carbon footprint calculations, highlighting customer data confidentiality. They also presented a product sensitivity analysis for a key product. This analysis detailed the product's ecological impacts, including acidification, global warming, and effects on biodiversity.

In 2024, we build up the PCF expert team include SD, CE, Production and supply chain management. as well as provide LCA software training. To enhance all business unit capacity, Delta listed Simapro as our standard software. In addition to on-desk study, the company also have joint feasibility study with our key customer to improve product carbon footprint by replacing 30% plastic part with bio-plastic and plastic with recycled content.

As of the reporting period, we have secured 4 PCF certificates and 19 simplified report templates (non-certified) for target products manufactured at Delta Thailand and 9 certificates for products produced in associated factories imported for trading activities. The renewal of a certificate for a power supply used in data storage systems, first collected in 2018, demonstrates that utilizing renewable energy in production processes has contributed to a reduction of over 20% in the product's carbon footprint (IPCC 2013 GWP 100a v.1.03 / Simapro 9.0.0 Ecoinvent 3 Materiality 5%).



Remark: Delta investment on increase PCF Expert Pool approximate 10 million bath per year include man cost, Training and software.

2025

benchmarks.

Introduction

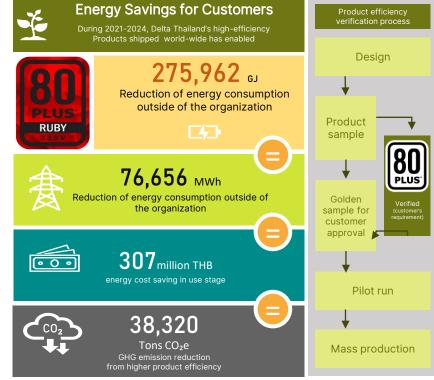
To assess downstream energy use and efficiency benefits, Delta Electronics Thailand adopted a new calculation methodology in 2024. This revised approach moves away from the previous estimation method based on ISO 14067, and instead utilizes verified product-level energy efficiency data from the 80 PLUS certification program. This change enhances the accuracy and transparency of the results by relying on third-party tested and internationally standardized performance

Delta's product development process follows a structured flow from design to mass production, with energy efficiency prioritized at every stage. We target 100% of our commercial power supply units to achieve a minimum efficiency of 80% at 50% load. When required, products are submitted for third-party testing under the 80 PLUS® certification program, which provides globally recognized validation of power supply efficiency.

The analysis covers 64 models of power supply products certified under various 80 PLUS levels. These products account for the full output of Delta's Power Supply Business Unit across both Original Design Manufacturing and Original Equipment Manufacturing production. Certified products are primarily used in critical infrastructure such as data centers and telecommunications networks, which operate continuously. Delta assumed a continuous operational profile of 8,760 hours per year (24 hours per day, 365 days a year).

Electricity use was calculated based on the actual certified efficiency rating (at 50% of rated load) of each product model, combined with rated output power and annual usage hours. Sales volumes were extracted directly from the SAP system. Only electricity was considered in this analysis, and energy consumption values were converted using the international standard conversion rate of 1 kilowatt-hour equal to 0.0036 gigajoules. The scope of analysis includes downstream product use in Thailand, India, and Slovakia. All performance data was verified by an independent third party.

Under this new methodology, the total downstream electricity consumption from Delta's certified power supply products (sold 39,413 units) in 2024 was approximately 12,596,961 gigajoules per year. By comparing these results with baseline assumptions for non-certified equivalents, Delta achieved an energy reduction of 243,342 gigajoules, equal to 67,594,914 kilowatt-hours. These energy savings are estimated to provide cost savings of around 270 million Thai Baht per year for customers, based on an average electricity price of 4 Thai Baht per kilowatt-hour.



| Energy consumption in use stage of the 80 Plus verified products  | Unit  | 2024        | 2023       | 2022       | 2021       |
|---|-------|-------------|------------|------------|------------|
| Number of 80 Plus verified products for energy saving calculation | Model | 14          | 5          | 5          | 6          |
| Total energy consumption outside of the organization              | GJ/y  | 12,596,961  | 17,957,022 | 13,326,553 | 12,787,238 |
| Total energy reduction based on volume of products sold           | GJ/y  | 243,342     | 6,940      | 16,289     | 9,392      |
| Estimated electricity cost savings for customers                  | THB/y | 270,379,656 | 7,711,232  | 18,098,550 | 10,435,102 |

- Reduction of energy consumption outside of the organization (Base line method): 80 plus verified energy consumption non-80 plus verified energy consumption x sold unit
- Cost saving estimated according to Thailand's average electricity price of 4 Thai Baht per kilowatt-hour (kWh)
- GHG emission reduction calculated based on Thailand's official grid emission factor of 0.4999 kgCO<sub>2</sub>/kWh (TGO)

# **Product Energy Use and Savings**

Delta's energy-efficient product designs deliver measurable value by reducing electricity use during the product's lifetime. This helps customers lower energy costs and supports environmental goals. These savings are calculated using internationally recognized methods and independently verified data. As Delta expands digital tracking of product carbon footprint and energy performance, it remains committed to smart, sustainable design that benefits both people and the planet.

80 PLUS® is a certification program for internal power supply units (PSUs) that verifies high energy efficiency across seven levels. Recognized by ENERGY STAR® and the EU, it helps reduce energy loss, improve product reliability, and support sustainability. It's a key benchmark for premium, energy-efficient PSUs.

In 2025, Delta Electronics Thailand launched the world's first product to receive the 80 PLUS Ruby certification. This 5,500-watt server power supply achieved 97.5 percent peak efficiency and a power factor of 0.99 under full load. This reflects advanced design, semiconductor technology, and compact circuit layout.





|       |                                | <u>80 PLUS Certification</u> Achievement |                  |                       |                     |                    |  |  |  |  |
|-------|--------------------------------|--|------------------|-----------------------|---------------------|--------------------|--|--|--|--|
| Year  | Number of<br>Certified<br>PSUs | Silver                                   | Gold             | Platinum              | Titanium            | Ruby               |  |  |  |  |
| 2025* | 4                              | -  | -                | 3                     | -                   | 1                  |  |  |  |  |
| 2024  | 14                             | 1  | -                | 9                     | 4                   | -                  |  |  |  |  |
| 2023  | 5                              | -  | -                | 3                     | 2                   | -                  |  |  |  |  |
| 2022  | 5                              | -  | -                | 4                     | 1                   | -                  |  |  |  |  |
| 2021  | 6                              | -  | -                | 1                     | 5                   | -                  |  |  |  |  |
| 2020  | 10                             | -  | -                | 6                     | 4                   | -                  |  |  |  |  |
| 2019  | 9                              | -  | 2                | 7                     | -                   | -                  |  |  |  |  |
| 2018  | 14                             | -  | 5                | 9                     | -                   | -                  |  |  |  |  |
| 2017  | 3                              | -  | 1                | 2                     | -                   | -                  |  |  |  |  |
| 2016  | 9                              | -  | 3                | 6                     | -                   | -                  |  |  |  |  |
| 2015  | 10                             | -  | 3                | 7                     | -                   | -                  |  |  |  |  |
| 2014  | 12                             | 2  | 4                | 6                     | -                   | -                  |  |  |  |  |
|       |                                |  | * Note: Informat | ion of Delta's 80 Plu | s verified products | as of 31 May 2025. |  |  |  |  |

**DeltaGrid Charging** Infrastructure and **Energy Management**  Distance 46 km. 0.29937 13.77102 • Engine size > 2.0 0.24546 11.29116 · Vehicle Passenger car Engine size 0.21726 9.99396 Engine > 2.0 liters 0.26943 12.39378 **CASE STUDY** EV car charged with EV charger generating 0 0 Driving from Bangpoo to Wellgrow **EV Charging Energy Storage GHG Protocol** 

### **Eco-labels and Eco-declarations**

Introduction



| Item | Mark/ Label to ensure recipients of WEEE have e-waste management standards in place  |
|------|--|
| 1    | Verification of product efficiency   |
| 2    | Information of substance of very high concern (SVHC) compliance for specific country |
| 3    | Conformity of EU safety, health, and environmental protection requirements.          |
| 4    | External power supply Efficiency mark  |
| 5    | Korea safety conformity  |
| 6    | Safety and EMC (Electromagnetic Compatibility) indication                            |
| 7    | WEEE End-of-life waste management instruction  |
| 8    | Controlled goods safety mark   |
| 9    | Safety result test verified by independent auditor                                   |
| 10   | Regulatory Compliance Mark   |
| 11   | China Compulsory Certificate mark  |
| 12   | Safe use in non-tropical climate condition   |
| 13   | Safe use in areas below 2000 meter above sea level.                                  |
| 14   | Product origin   |
| 15   | Class of installation: double insulation and does not require a safety connection    |

Building on our verified product efficiency achievements, including 80 Plus Titanium certification and ISO 14067 implementation, Delta demonstrates strong capabilities in product design that not only ensure compliance but also support our customers in achieving energy savings during the use stage. Verified efficiency data and life cycle assessments are also key information that our customers use when applying for Eco-label Type I certifications such as ISO 14040, EU efficiency marks, and EPEAT. Such collaboration also raise customer's awareness on the relation of WEEE and the importance of circularity implementation.

Delta Group's active participation in COP21 and other global climate initiatives further underscores our commitment to environmental responsibility, product safety, and transparent information on health and environmental handling. In line with our Product Regulatory Mark Application and Control Procedure (document no. 06-025), 100% of our products comply with health, safety, and environmental regulations, with clear product use instructions provided for safe use and disposal.

In addition to standard and safety verified marks, our customers and public that interested in Delta products can access the information of product specification, compliance and end-of-life management at <a href="https://deltapsu.com/en">https://deltapsu.com/en</a> and www.deltathailand.com.























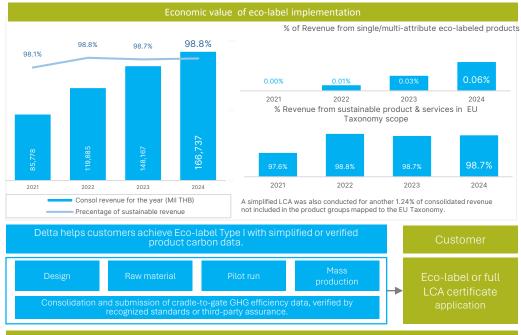
w.°





Concentrator Dialysis Equipm

### **Eco-labels and Eco-declarations**



Sample requirements for Eco-label Type I applications at our customer's stage

#### Requirements for EPEAT Climate+TM

https://epeat.net/documents/EPEAT-Climate-Plus-Requirements.pdf



In addition to this, companies and their products must prove they meet a unique set of climate criteria based on progressive product design and corporate practices.

Computers and Displays, Imaging Equipment, Mobile Phones, Servers, Televisions

- · Product carbon footprint disclosure and assurance
- Product energy efficiency (ENERGY STAR product eligibility criteria)
- External power supply energy efficiency
- · Battery charger system energy efficiency
- Corporate GHG inventory disclosure and assurance · Energy efficient upstream manufacturing processes
- · Corporate GHG reduction target aligned with climate science
- Manufacturer sourcing of electricity from renewable energy sources

Delta is an OEM/ODM B2B company, producing strictly according to customer specifications and designs. Accordingly, detailed product-level data belong to our customers and cannot be used to verify Type I eco-labels without their permission and collaboration, including disclosure of downstream data through the end-of-life stage, which is required to obtain a Type I eco-label certification. For this reason, Delta does not generate revenue from Type I eco-labeled products at our manufacturing site and our customers use our single/multiattribute eco-labels such as ISO 14067, 80 Plus result to apply for eco-label type I by themselves.

Since 2010, our "EnergE" program has enabled customers to evaluate energy savings from our rectifiers through an online calculator and catalog labeling, making energy-efficient choices more accessible. With these measures, Delta not only provides reliable, high-performance products but also helps customers meet eco-label requirements. Throughout the reporting period, there were no incidents of non-compliance concerning product and service information, labeling, customer privacy, or marketing communications.

In 2024, products certified with single/multi-attribute eco-labels such as ISO 14067, 80 Plus, and other Type II and Type III standards accounted for 0.06% of consolidated revenue. Certain numbers of full LCA was studied in collaboration with our customers for the products in pilot run stage. We also conducted simplified LCA for products mapped to the EU Taxonomy (98.7% of total revenue) and for other small components sold in 2024, contributing 1.24% of total revenue. Overall. Delta's revenues in 2021-2024 consistently came from sustainable products and services, underscoring the strength of our portfolio and its alignment with the EU Taxonomy's "substantial contribution" criteria.

# **Keep Introduce Innovative Solutions**

In 2024, despite the global imperative to boost spending on health, safety, and business recovery, Delta strategically held its research and development (R&D) investments at 2.4% of consolidated revenue. This focused investment directly supports the growth of our green revenue, which comes from environmentally friendly initiatives. This approach not only strengthens Delta's business resilience but also contributes significantly to worldwide efforts to combat climate change.

We're committed to bridging the transition risk gap identified by the International Energy Agency's (IEA) climate scenarios, including the Sustainable Development, Net Zero Emissions by 2050, and the 2 Degree Celsius Scenarios. Our goal is to develop products and solutions that help both Delta and society navigate this critical shift. To achieve this, our eight philosophies of eco-friendly innovation guide our research and development efforts for all our offerings.

- User's health and safety Optimize the natural resources used in the production process. Comply with high safety and environmental standards to ensure user's safety.
- Optimize the product's efficiency to help our customers to operate under unstable efficiency of renewable / off-grid energy sources.
- Help customers and end users to reduce emission from usage stage to meet RCP 2.6 target of climate change under 2°C in 2050.
- Help customer and end user have quality living if emission continue rising at current rate (RCP 8.5 scenario)
- Help generate innovative energy to bridge the gap of energy transition to renewable energy.
- Easy to manage end-of-life products to circulate recyclable parts into the production process while non-recyclable parts will not harm the environment.

We've significantly expanded our product lines and integrated solutions, all while continually enhancing key features like efficiency, power density, and digital intelligence. Delta's R&D efforts have also broadened the application and customer base for our power technology products, including industrial wireless charging, combined charge units for e-mobility, and artificial intelligence.

|   | Thailand 4 Smart Industry + Smart Cit Target of the 20 years Economic   | y + Smart People  | Thailand's 30 @ 30 Policy  Target since 2022 to 2030   |  |  |  |  |
|---|---|---|--|--|--|--|--|
| First S-Curve New S-Curve                 |   |   | 30@30 Policy   |  |  |  |  |
| Target<br>Industries                      | - Smart Devices Future Automotive - Healthcare and Tourism - Agriculture and Bio-Tech - Food Processing - Robotics and Automation - Aviation and Logistics - Bio-Fuels / Bio-Chemicals - Integrated Medical Services - Digital transformation |   | Thailand's 30@30 policy is a bold national strategy to revolutionize its automotive industry aiming for Electric Vehicles (EVs) to comprise at least 30% of total vehicle production by 2030. This ambitious plan has significant implications for the country's economy, environmental sustainability, and industrial future.   |  |  |  |  |
| Dela's Innovative<br>Products & Solutions | - Healthcare devices, Embed power - Automotive EV and EV Charging - Building automation and air quality - Process autonomous solutions - Industrial automation  | - Industrial automation - Logistics Industrial automation - Display and monitoring solutions - Smart energy solutions - Medical Innovation - Telecom Energy solutions | Dela's Innovative Products & Solutions  EV Powertrain System's automotive business provides reliable and highly efficient EV powertrain solutions.  EV Power Electronics multiple power solutions, including OBCM, DC/DC Converter, OBG and EVCC products.  Traction products are major parts in an electric vehicle, including the traction motor, inverter and integrated motor drive.  X-in-1 is the integration of several systems of EV powertrain. |  |  |  |  |

### **Keep Introduce Innovative Solutions**

Introduction

Delta's competitive edge and leadership in eco-friendly, energy-efficient power devices and solutions stem from a deep understanding of market demands and customer needs, combined with the expertise of our R&D team. To ensure our innovations continued reaching the market, Delta shifted its marketing communications to virtual platforms. We embraced online training, webinars, and virtual showrooms, creating interactive channels that allowed our global customers and the public to access product and solution information safely and conveniently from their own locations.

### Delta Unveils Hydrogen and Green Tech Innovations at All Energy

Delta Electronics showcased its commitment to a more sustainable future at the All Energy 2024 expo in Australia, unveiling new technologies that set a bold path in renewable energy. Highlights included Delta's LFP battery container for large-scale energy storage, the All-in-One (AiO) Energy Storage System, and an exciting prototype of the Solid Oxide Fuel Cell (SOFC) hydrogen technology. These solutions are designed for flexibility, scalability, and efficient power management, supporting Delta's vision of sustainable, resilient energy infrastructure. As Delta explores hydrogen as a clean energy source, it's partnering with Ceres Power Limited to accelerate R&D in this area, with plans to roll out hydrogen solutions by 2026. The LFP battery container is built for rapid deployment with scalable storage options up to 7.78 MWh, while the AiO system integrates advanced battery management and cooling in a compact unit ideal for diverse applications. Delta's SOFC technology also made its debut, signaling Delta's intent to lead in hydrogen-based energy, which has promising applications across various sectors, including transportation, industry, and data centers.



#### Delta Showcases Intelligent Automation and Process Solutions for **Electronics Production at the Manufacturing**

Bangkok, Thailand, June 20, 2024- Delta Thailand showcased its portfolio of industrial automation products and process solutions for efficient and intelligent electronics production at the Manufacturing Expo 2024 at BITEC, Bangkok. This year, Delta Thailand and Universal Instruments, a global leader in precision automation solutions for smart manufacturing, highlighted integrated software and hardware solutions for electronics manufacturing processes and energy management for green factories, the following product and solution demonstrations for production line applications:

#### • Robot-based Transformable Machine (RTM) + Digital Twin Machine Platform

The RTM is used in PCB production for glue dispensing and screw tightening applications. It features a modular interface design for component replacement and maintenance with rapid deployment for flexible line changeover. The digital twin solution for equipment can save more than 50% commission time when running pilots for new products on the

#### Process Solutions for Electronics Assembly

Delta's process solutions for the PCB assembly include Tightening solution, Press Fit solution, Pick & Place solution, Vision Inspection solution and Insertion solution

#### • Comprehensive Electronics Production Line Solution

Advanced production line solutions from Universal Instruments Corporation for SMT line



### **Retain Innovation Pipeline**

Delta Electronics (Thailand) continues to make a profound impact on Thailand's entrepreneurial landscape through its long-standing partnership with the Department of Industrial Promotion (DIPROM). The DIPROM x DELTA Angel Fund, now in its 9th year, is a testament to Delta's commitment to fostering innovation and empowering local startups. By offering financial support, expert guidance, and industry connections, the program enables Thai entrepreneurs to transform groundbreaking ideas into real-world solutions that contribute to the nation's economic growth and technological leadership. For Delta employees, it's a source of pride to see how our company actively shapes the future of Thailand's startup ecosystem and plays a vital role in nurturing the next generation of innovators.

Introduction

Through the Angel Fund, Delta has invested more than 33 million THB, contributing to the creation of nearly 1,000 jobs and helping bring innovative ideas and leverage advance technology to the commercial market.

After the program's launch, applicants attended a business camp designed to enhance their business management and advanced technology skills. The training covered topics such as the business model blueprint for startups, cultural transformation for the future of work, value proposition and customer canvas, revenue model and data room, financial feasibility canvas, business valuation and market validation, and pitch deck preparation and delivery. Following this, participants took part in a Hackathon, a fast-track innovation development activity in collaboration with funding sponsors. In the final stage, business models and innovative products were showcased during Pitch Day.

| Projects Tackle with Climate Change   | 2020 | 2021 | 2022 | 2023 | 2024 |
|---------------------------------------|------|------|------|------|------|
| Renewable energy/ energy conservation | 6    | 2    | 6    | 2    | 7    |
| Waste reduction and circular economy  | 6    | 6    | 7    | 4    | 8    |
| Natural resource conservation         | 4    | 4    | 5    | 1    | 6    |
| Food securities/ food industry        | 3    | 3    | 4    | 0    | 7    |
| W Health and well-being promotion     | 8    | 6    | 15   | 2    | 13   |
| Others                                | 3    | 1    | 7    | 0    | 10   |
| Total                                 | 30   | 22   | 44   | 10   | 51   |

The highlight projects aligned with Delta's energy management innovation include: The Battery Energy Storage System (C-BESS) developed by PJJ Solutions is a battery-powered system that stores and distributes electricity. It works on the same principle as a large "Power Bank", solving the problem of inconsistency in renewable energy generation and enhancing the stability of the power system. Furthermore, the Green Weaver team which aim to develop high-quality 3D printing filament products that meet market needs while also conserving the environment. They use recycled plastic bottle materials to develop our products, aiming for sustainability.







Introduction

### **Retain Innovation Pipeline**





This year alone, 10 exceptional teams have been awarded a total of 5 million THB to develop projects, each showcasing innovative solutions that align with and support the theme of enhancing Thailand's soft power goal. The application projects covering all target groups business including automotive, agriculture and biotechnology, robotic, food industry, integrate medicine, digitalization, and solar and electric vehicle.

In 2024, there were 51 teams out of the 86 teams qualified and joined the Open House event were selected to attend the business camp. 10 notable projects include cutting-edge solutions in healthcare, AI, and energy storage.

One standout is the Aircraft Drone Solution from i-Creative Systems, which offers long-distance drone navigation with a portable control station. This technology has the potential to revolutionize industries such as aerial surveillance, medical supply delivery, and land security monitoring, demonstrating the significant real-world impact these startups can have.

These 10 projects are expected to generate over 80 million THB in economic value in 2024 alone including:

Aircraft Drone Solution by iCreativeSystems

Automatic Turning Position System to Prevent Pressure Injuries by Side2sideR

An Online Memorial to Save the Memories of Those Who Passed Away by SHARESOULS

Al Audiologist Devices for Hearing Screening by EarEssence

Dissolvable Microarray Platform for Drug Delivery by E.C.NEXT.CO., LTD

Stop Bleeding Technology by UltiMat

Plasma Water Solution by Plasma Innovations

Toki 100% Calcium Max Milk (Non-Sodium) by CSK Deluxe Garment

Central-Based Energy Storage System (C-BESS) by PJJ Solutions

Liquid Culture for Mushroom Cultivation by So Mush

These achievements not only highlight the creativity and technical expertise of the participating teams but also contribute to advancing sustainable innovation, fostering economic growth, and strengthening Thailand's position in the global innovation landscape in line with our sustainability development goals.

Introduction

# **Energy Saving in 2024**

As electricity is the primary energy source for Delta Electronics (Thailand) Public Company Limited and its subsidiaries, we remain committed to reducing both energy consumption and greenhouse gas (GHG) emissions. In 2024, the energy costs¹ represented 0.68% of our Operational spend². This commitment aligns with our core mission: "To provide innovative, clean and energy-efficient solutions for a better tomorrow.

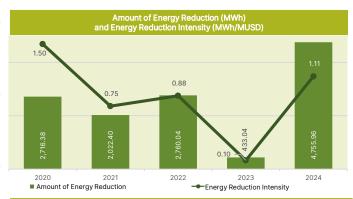
"Delta has strategically invested in cutting-edge innovation and technology to increase our reliance on renewable energy and decrease consumption of non-renewable sources, thereby lowering our Scope 1 and 2 GHG emissions. This ensures our energy use is both sustainable and intelligent.

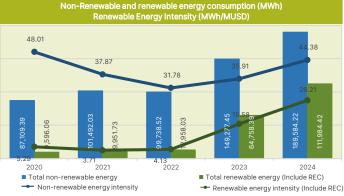
To concretely achieve our mission, Delta has established an ambitious target: to reduce our Electricity Intensity (EI) 20% by 2030, compared to a 2020 baseline. This energy intensity target is a key performance indicator (KPI) for our CEO, COO, plant managers, and facility managers, directly impacting their quarterly incentives, year-end compensation, and long-term compensation and promotion opportunities.

From our challenge target and increase the renewable energy ratio to 100% within 2030. In 2024, Delta consumed non-renewable energy 189,584 MWh and 111,984 MWh of renewable energy. Our non-renewable energy intensity was 44.38 MWh/MUSD and renewable energy intensity was 26.21 MWh/MUSD.

We also implement and certify our company's energy management system in our operations according to the ISO50001 standards to ensure continuous improvement through appropriate measures. This includes regular evaluation of progress in reducing energy consumption to track effectiveness of energy-saving initiatives. In 2024, our energy saving projects with the assessment of Energy Management, were reported to the Department of Alternative Energy Development and Efficiency, Ministry of Energy of Thailand and showed total of reduced energy consumption was 4,756 MWh with the energy intensity was 1.11 MWh/MUSD. Our the energy intensity in 2024 was increase almost 10 times compare with 2023, as a result, GHG emission could be decreased 2,488 Tons CO₂e.







The performance of energy consumption following the GRI 302-1 and energy reduction GRI 302-4 are

Delta Electronics Thailand has been awarded the ASEAN Energy Award 2024 for our Delta InfraSuite Data Center Solution, honored in the Energy Efficient Building category. This recognition celebrates our commitment to developing energy-efficient technologies that support sustainability goals across ASEAN. Presented at the ASEAN Energy Business Forum in Laos, this award reflects Delta's role in creating advanced solutions that reduce energy use and carbon emissions, contributing to a more sustainable future.

Our InfraSuite Data Center Solution, equipped with innovations like hot containment systems, modular UPS, precision cooling, and real-time energy monitoring, has achieved remarkable energy efficiency. By reaching a Power Usage Effectiveness (PUE) below 1.45, Delta is helping to meet ASEAN's target of reducing energy intensity by 30% by 2025, demonstrating our leadership in sustainable technology.

Remark: 1) Energy Cost include Electricity and fuel cost. 2) Operational Spend include Cost of goods sold and Operating costs 2) Heat, steam, and cooling are not purchased or used in the delta process.

# **Energy Saving in 2024**

To proceed along the path of the Net Zero target by 2050, and Near-term targets aim for a 90% reduction in absolute Scope 1 and 2 GHG emissions by 2030, Delta has established an ambitious target: to reduce our Electricity Intensity (EI) by 20% by 2030, compared to a 2020 baseline, which extend from 2025 due to maintaining the target achievement and the report site coverage expansion

Introduction

In 2024, the electricity intensity was increased 11% due to the expanded reporting scope in 2024, which now encompasses DET's subsidiaries and all production sites within DET 8&9 and India KG. Which resulting in not achieving the Target Achievement percentage in 2024.

| 2024 | <b>Delta's</b> | ICP | lmp | lemen | tation  |
|------|----------------|-----|-----|-------|---------|
|      | 201600         |     | p   |       | cacioni |

Delta's ICP pilot project began in 2022 and was fully utilized in Q3 2023 to support Delta's sustainability targets. In 2024, a total of 112 projects were submitted from Delta Thailand and its overseas subsidiaries. Of these, 51 projects were completed by the end of 2024, representing a 41% completion rate. The remaining projects are currently undergoing installation and system testing, which are expected to be completed by 2025.

In 2024, the actual spending reached USD 3,856,588. The accumulated energy savings amounted to 4,755,959 kWh, calculated from the installation completion date of each project through the end of 2024. This equates to a GHG emissions reduction of 2,488 tons CO2e (based on each location's local EF). An investment of 1 million THB achieves a reduction of 20 tons CO₂e, reflecting the project's carbon reduction efficiency in 2024.

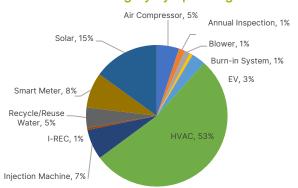
Average Payback Period for the Completed ICP Projects in 2024

2.4 years

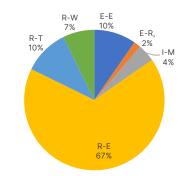
| а      | Reduce El 20% by 2030 Target  |                                  | 2020   |        | 2021        | 2022    | 2023     | 2024    |
|--------|-------------------------------|----------------------------------|--------|--------|-------------|---------|----------|---------|
|        | Reduction Targe               | Reduction Target by year (%)     |        |        | 2%          | 4%      | 6%       | 8%      |
| a      | Electricity Consu             | umption Intensity Target (/MUSD) | 46.342 | ne     | 45.415      | 44.488  | 43.561   | 42.635  |
| _      | Electricity Consumption (MWh) |                                  | 84,082 | aselir | 107,674     | 105,101 | 160,775  | 202,609 |
|        | Delta's<br>Performance        | Electricity Intensity (MWh)      | 46.342 | Bi     | 40.17       | 33.49   | 38.68    | 47.43   |
| n<br>9 | Percent Target Achievement    |                                  | 0%     |        | 13%         | 28%     | 17%      | -2%     |
|        |                               | Achievement                      |        |        | <b>&gt;</b> | ✓       | <b>✓</b> | ×       |

|   | ICP Category        | Actual Spending<br>(USD) | Electricity Saving (kWh) | Water Saving<br>(m3) | GHG Reduction<br>(Ton CO2e) |
|---|---------------------|--------------------------|--------------------------|----------------------|-----------------------------|
| 6 | Air Compressor      | 194,569                  | 205,095                  | -                    | 103                         |
| ł | Annual Inspection   | 54,875                   | -                        | -                    | -                           |
| , | Blower              | 49,250                   | 148,504                  | -                    | 74                          |
| ) | Burn-in System      | 27,538                   | 106,320                  | -                    | 53                          |
|   | EV                  | 120,338                  | -                        | -                    | -                           |
| 3 | HVAC                | 2,036,757                | 2,247,035                | -                    | 1,122                       |
| 1 | Injection Machine   | 263,077                  | 621,675                  | -                    | 311                         |
| 6 | I-REC               | 20,611                   | -                        | -                    | -                           |
| 3 | Recycle/Reuse Water | 174,853                  | -                        | 3,389                | -                           |
|   | Smart Meter         | 308,830                  | -                        | -                    | -                           |
|   | Solar               | 605,890                  | 1,427,331                | -                    | 826                         |
|   | Total               | 3,856,588                | 4,755,959                | 3,389                | 2,488                       |

#### **ICP Category by Spending**



#### **ICP Project Category Breakdown**



In 2024, the submitted ICP project can be categorized as follows:

Renewable energy and energy technologies development

E-E Building in-house solar energy equipment

E-R Purchasing Renewable Energy Certificates (REC)

#### **Energy and Resources Management**

R-E Investing in improving the energy efficiency and carbon reduction equipment and energy related monitoring system

R-T Low-carbon transportation and charging devices investment

R-W Improving the water conservation or renewable energy benefits of utilities and water consuming production equipment and smart management for water-related monitoring

#### Low-carbon innovation and Initiatives

I-M The development and research of future carbon asset management

■ Air Compressor

# **Energy Saving in 2024**

Delta's Internal Carbon Pricing (ICP) is a corporate financial strategy where a company voluntarily assigns a monetary value to its own carbon emissions. This price per ton of carbon dioxide equivalent (\$/tCO2e) is a tool to guide internal decision-making and serve as a fund to reward each unit for carbon reduction initiatives. Therefore, the ICP is a part to drive the environmental concern into a tangible financial metric, integrating climate considerations directly into a company's core business strategy.

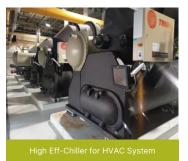
Introduction

In 2024, the completed ICP projects included energy and water saving projects, which can be categorized into three 6% main areas: (1) renewable energy and energy technology development, (2) energy and resource management, and 2% (3) low-carbon innovations and initiatives. The total accumulated energy savings from the ICP Energy Reduction Project were 17,121.5 GJ with Monetary Saving: 1,751,694 USD and able to reduce GHG emission 2,488 Tons CO₂e.

#### Saving by Project Category Annual Inspection ■ Blower 10% ■ Burn-in System 4% EV 2% ■HVAC 4% ■ Injection Machine I-REC ■ Recycle/Reuse Water ■ Smart Meter Solar

#### ICP Energy Saving Projects in 2024





















1) Energy savings have been calculated from the project installation completion until the end of 2024. 2) Electricity rate 5.37 THB/ kWh 3) Exchange rate: 1 USD = 32.5 THB; 1 USD = 1.31 SGD; 1 USD = 0.89286 EUR; 1 USD = 80 INR

### **Process Innovation**

Delta continuously refines its manufacturing processes to reduce material usage, decrease energy intensity, and minimize production waste while delivering greener products to customers. From 2015 to 2024, the company successfully completed over 2,400 automation and ECRS (Eliminate, Combine, Rearrange, Simplify) projects across six major processes. Simultaneously, Delta made a strategic decision to upgrade all its factories to "Delta Smart Manufacturing" as part of a five-year plan. This initiative aims to integrate all manufacturing processes digitally with optimal automation, moving beyond single-station upgrades. The integration allows for realtime access to manufacturing data via an IoT platform, enhancing decision-making and operational efficiency.

Introduction

Since the gradual introduction of more innovative automation processes and robotic arms in 2014, Delta has leveraged big data for predictive analysis to optimize production plans, improve logistics efficiency, enhance machine maintenance, quality control and improvement. In 2023, Delta Thailand achieved a 30% improvement in overall manufacturing productivity, largely due to focused investments in process automation and continuous improvement projects. The rapid deployment of these new processes was made possible by thorough planning and research, ensuring minimal disruption to daily production schedules.

In addition to benefiting from stable costs of goods sold, these accurately automated processes contribute to reducing environmental impact, optimizing resource usage, and enhancing energy efficiency. Moreover, Delta's focus on automation ensures the safety of employees by reducing their exposure to complex and hazardous tasks.

Beyond process digitalization, Delta has prioritized Lean, Kaizen, and ECRS methodologies and training to further enhance efficiency. The company annually organizes the Delta Innovation Awards to promote innovation in intellectual property, new product development, manufacturing improvements, and new business models and process. In 2024, the 16th Delta Innovation Awards recognized 10 teams and 10 individuals, granting them monetary and non-monetary rewards. Their winning projects have since been adapted into Delta's production processes, further driving the company's commitment to innovation and operational excellence.





**11.6** 

Million Baht Cost Saving from ECRS and Delta Smart Manufacturing **Projects** 

No change in cost of goods sold despite of the 24% increment in total revenue



Process improvement is key to Delta's goals of increasing revenue from eco-friendly products and achieving carbon neutrality by 2030. Enhancing efficiency, material use, and energy intensity supports both operational excellence and sustainability. By integrating advanced automation and digitalization, we ensure production is cost-effective and environmentally responsible. These efforts are essential for delivering greener products and reducing carbon emissions, crucial for reaching our carbon-neutral target. Through ongoing innovation, Delta is positioned to lead in the shift toward a sustainable future.

Introduction

### **Waste in Focus**

To implement sustainable resource use and minimize waste, Delta prioritizes reducing, reusing, and recycling to reduce environmental impact. Our mission also extends to monitoring waste generation trends from our operations and engaging with stakeholder resources. At Delta's main plants, waste is categorized into three primary types include 1) Production Waste such as metal, plastic, pallets, and packaging from manufacturing plant, 2) Non-Production Waste from office, canteen and rest area, and 3) Hazardous Waste such as electronic residue, glass tubes, and solvents.

Aligning with the International Energy Agency's (IEA) Sustainable Development Scenario (SDS) for the industrial sector, which advocates for policies supporting circular economies through efficient material use and enhanced recycling of aluminum, steel, paper, and plastics, Since 2021, Delta has committed to a target of 100% waste diversion by 2030. In 2022, Delta Electronics (Thailand) PCL. received the Platinum Operations of UL2799A Zero Waste to Landfill (ZWTL) validation from UL Solutions, a leading third-party testing and certification company. This recognition was a significant achievement, highlighting Delta's commitment to sustainability. Building on this success, by 2024, all of Delta Thailand's plant sites were verified under the UL 2799: Zero Waste to Landfill Program. This continuous effort demonstrates the company's ongoing commitment to improving waste diversion methods and increasing the waste diversion rate, further solidifying its dedication to reducing landfill waste.

Moreover, due to EU's customer, Delta need to comply the WEEE: Waste Electrical and Electronic Equipment by Directive 2002/96/EC, the regulation and measure to reduce the amount of scrap electrical and electronic products discarded.

| 100% Waste diversion rate by 2030 Target                            | 2021  |      | 2022  | 2023  | 2024  |
|---|-------|------|-------|-------|-------|
| Waste Diversion Rate Target (% Yearly)                              | 95.59 | line | 96.0  | 96.5  | 97.0  |
| Delta's Performance: Waste Diversion<br>Rate Target Achievement (%) | 95.59 | Base | 97.05 | 96.41 | 98.29 |
| Achievement   |       |      | ✓     | ✓     | ✓     |



#### Investment in innovation to minimize waste

To encourage investment in waste reduction innovation, Delta employs an ICP mechanism to fund employee-driven initiatives aimed at minimizing waste. In 2024, the Warehouse at DET 2 get an approval for a project to replace stainless steel sheets in place of ESD flooring across a 4,547 square meter area. This is a significant step, as the current ESD flooring requires replacement twice a year. Scheduled for implementation in 2025, this project will be able to reduce waste from ESD flooring by approximately 30 tons annually.

#### Integration of recycling programs to reduce waste to landfill





Delta India manages its e-waste according to the Pollution Control Act, which mandates that all non-biodegradable waste be handled by authorized recyclers. When a NG product is identified as unusable and classified as ewaste, the designated takes a proactive approach to disassemble the item to separate recyclable components. This process is crucial to divert as much waste as possible from landfills. By adhering to these procedures, Delta India not only complies with environmental regulations but also works to minimize its ecological footprint.



2024

2023

0.03

### **Waste in Focus**

#### Integration of Reuse programs to reduce packaging waste generation

Packaging from incoming raw materials is a major source of manufacturing waste, and its volume often depends on production schedules. To reduce this waste, Delta has collaborated with our vendors to implement a container reuse program. The carton box and wooden pallet were change to plastic for reuse. We receive only the raw materials, returning the plastic boxes, cardboard boxes, and other plastic packaging to the vendor. This initiative means Delta generates no packaging waste from the raw material input process. These are the significant step that will help us achieve our 100% waste diversion rate target by 2030.





#### Waste management training provided to employees

New hires at Delta are required to complete ESG Training especially waste management as part of their orientation, offered both on-site and online. This ensures they understand foundational requirements before starting work. The training specifically covers waste separation and reduction measures to boost awareness and encourage environmentally friendly practices. Furthermore, since 2021, Delta has enforced a policy mandating that all employees use their own reusable spoons and drinking containers. This initiative aims to reduce plastic waste from the canteen, including single-use spoons, forks, and cups. This policy is clearly communicated to all new employees during their orientation training.





#### Zero Food Waste for a Local Circular Economy

Our action to reduce food waste to landfills is the one important part of our Sustainable Development work. Since 2020, Delta has collaborated with local community to manage food waste as "Food Cycle model" and promote the "Circular Economy". In 2024, the food waste 1,899 tons was transferred from our canteens to local farmers to feed animal and make Effective Microorganism (EM). Then the product of local farm will be circulated supply to Delta. Therefore, the food recycle process benefits community and enables us to reduce food waste to landfills which support the target of 100% diversion rate.





#### ESG Art Campaign to Raise Awareness on Sustainability

Delta India launched the ESG Art Contest, inviting all employees to express their ideas on Quality, Safety, and ESG by drawing posters on a dedicated wall. These vibrant posters are the innovative ideas shared, aiming to improve awareness and practices like quality enhancement, workplace safety, environmental conservation, and waste management. Beyond the compliments and awards, our employees take pride in collaborating the future of the organization. They don't just work here, they actively contribute to its growth, create shared sense of ownership and accomplishment.



### **Emission Release**

### Refrigerant replacement

Following the guidelines of IPCC 2007 and the ISO 14064 standard, Delta tracks its Ozone Depleting Substances (ODS) within the manufacturing process. In line with the UNEP initiative, which highlights that HCFCs have a lifecycle only about 10% as long as CFC-12, Delta has set a clear target: to replace CFCs with HCFCs in its air conditioning systems to significantly decrease Ozone Depletion Potential (ODP). According to the company's GHG Inventory report, there was no import or export of ODS for Delta's production in 2024. The total ODS emissions for 2024, as verified by a third party based on ISO 14064-1, are presented in the following table.

| The second section is a section of |            | <br>          | • ! |   |
|------------------------------------|------------|---------------|-----|---|
| Investment                         | $T \cap L$ | $\sim$ $\sim$ | ICC | - |
| III VESIIIEIII                     | 100        | <br>          |     |   |
|                                    |            |               |     |   |

To encourage investment in low carbon innovation, Delta employs an ICP mechanism to fund employee-driven initiatives aimed at minimizing refrigerant emission. In 2024, Delta Thailand had approval 3 projects in DET1 DET 5 and DET 7 to replace Chiller for air conditioning system. Beyond improving energy efficiency, we're also replacing from refrigerant R134A to refrigerant R-154A to mitigate its damaging impact on the atmosphere.

When consider the properties of refrigerants based on the Global Warming Potential (GWP), A higher GWP means the substance has a greater warming effect on the atmosphere over a given period (usually 100 years) compared to the same mass of carbon dioxide (CO2). The R-514A has a very low GWP compare with R-134A. According to various sources (including Chemours and National Refrigerants Ltd.), its GWP is 2 (based on AR5 - Assessment Report 5).R-134a has a significantly higher GWP. Its GWP is typically cited as 1,430. Therefore, R-134a has a much higher GWP than R-514A. Therefore, the new chiller, with its lower GWP refrigerant, will lead to reduced environmental impact during the next major maintenance compared to the old chiller.

#### Air Emissions monitoring

For Delta's business operation which emphasized well-being of employee and stakeholders according the Occupational Safety Health and Environmental policy, environmental law, and the scenario IEA SDS in power sector about pollution emissions limits for industrial facilities. The air emission from the process have been monitored the exhaust air quality that release to the environment including

- NOx: Nitrogen Oxides - SOx: Sulfur Oxides - CO: Carbon Monoxides

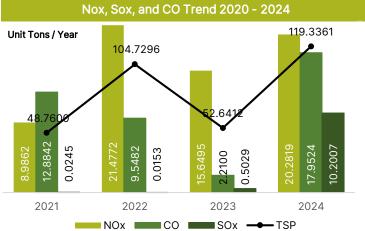
- TSP: Total Suspend Particles - C8H10: Xylene - C6H5-CH3: Toluene

- VOCs: Volatile Organic Compounds - Sn Tin - Pb: Lead and other

These emission data have reported annually/biannually by third party specialized according to local standard, regulations and U.S. Environmental Protection Agency for each country that Delta operates.

| Refrigerant Change (kg) | TH  | IN   | SK |
|-------------------------|-----|------|----|
| HFC 134a / R134a        | 330 | 1    | 1  |
| HCFC R410a              | -   | 26.8 | -  |
| R407C                   | -   | 20   | 27 |





### Our Effort to Reduce VOC

Our company has prioritized the management of Volatile Organic Compound (VOC) emissions since 2015. Through 2018, Xylene and Toluene were specifically identified and correlated with VOCs using US EPA Method 18. Notably, no significant chemical spills were reported from any location during this timeframe. Since 2019, the scope of our monitoring expanded to encompass total VOCs, with Xylene and Toluene remaining key measured parameters, as detected from operational ventilation chimneys."

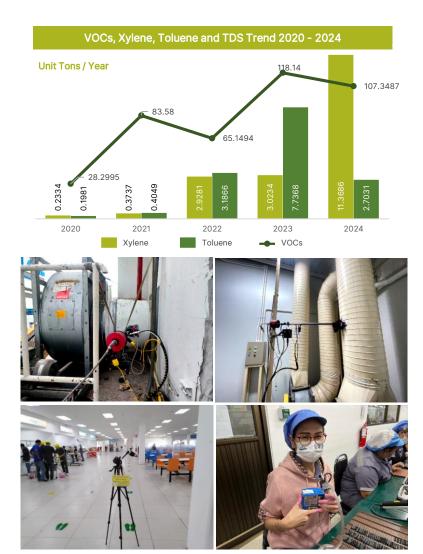
Our primary sources of VOCs in Thailand are volatile organic solvents, including those used as flux removers for printed circuit boards (PCBs) and silicone sealants in our welding processes. In contrast, the VOC emissions at our India site are from diesel engine generator exhaust.

By 2024, the total VOC emissions was 107.35 tons, with an intensity of 0.0265 tons/MUSD. This achievement puts us at 56% of our long-term target to reduce total VOC intensity by 30% by 2030, using 2019 as our baseline. Committed to ongoing improvement, we will be revising our VOC reduction target in 2025.

| Reduce VOC intensity 30% by 2030 Target |                            | 2019   |        | 2020   | 2021   | 2022   | 2023   | 2024   |
|---|----------------------------|--------|--------|--------|--------|--------|--------|--------|
| Reduction Target by year (%)            |                            | Based  |        | 3%     | 6%     | 9%     | 12%    | 15%    |
| VOCs Intensity Target (Tons/MUSD)       |                            | 0.06   |        | 0.058  | 0.056  | 0.055  | 0.053  | 0.051  |
| Delta's<br>Performance                  | VOCs Amount (Tons)         | 82.43  | aselir | 76.20  | 83.58  | 65.15  | 118.14 | 107.35 |
|   | VOCs Intensity (Tons/MUSD) | 0.0600 | Ba     | 0.0156 | 0.0312 | 0.0208 | 0.0284 | 0.0265 |
|   | Percent Target Achievement | 0%     |        | 74%    | 48%    | 65%    | 53%    | 58%    |
| Achievement                             |                            |        |        | ✓      | ✓      | ✓      | ✓      | ✓      |

While we've successfully met our VOC intensity reduction target, our commitment extends to safeguarding employee health and the well-being of our neighboring communities. Our production team's investigation pinpointed IPA solvent cleaner (Isopropyl Alcohol) as a major contributor to acetone emissions within our facilities. As a proactive measure, we began collaborating with our vendor in June 2022 to transition to a non-VOC cleaning solvent, aiming for both reduced environmental impact and improved employee wellness.

Beyond emissions released into the atmosphere from ventilation chimneys, we also conduct crucial workplace VOC monitoring to evaluate potential impacts on employee health. It's noteworthy that in 2024, all workplace VOC levels remained within permissible standards.



### We Maintain Water Security

Introduction

| Production Sit | Production Site |     | Water Stress | Drought | Flooding |
|----------------|-----------------|-----|--------------|---------|----------|
| Plant 1        |                 | 1   |              |         |          |
| Plant 3        |                 | 1   |              |         |          |
| Plant 5        | Thailand        | 2   |              |         |          |
| Plant 6        |                 | 4   |              |         |          |
| Plant 7        |                 | 4   |              |         |          |
| Plant 8        |                 | 1   |              |         |          |
| Plant GGN      | _               | 250 |              |         |          |
| Plant RDP      | India           | 242 |              |         |          |
| Plant KG       | _               | 556 |              |         |          |
| Plant SLK      | EU              | 230 |              |         |          |

Water Risk Filter levels



| 2024 Ensure Quality Disc       | Thailand     | India  | Slovakia |        |
|--------------------------------|--------------|--------|----------|--------|
| BOD: Biochemical Oxygen Demand | (mg / liter) | 145.54 | 13.68    | 210.00 |
| COD: Chemical Oxygen Demand    | (mg / liter) | 280.12 | 60.15    | 514.00 |
| TDS: Total Dissolve Solid      | (mg / liter) | 313.18 | -        | -      |
| TSS: Total Suspended Solid     | (mg / liter) | 25.75  | 23.50    | 77.00  |

Inspection Standard:

Thailand: Industrial Estate Authority of Thailand No. 029/2567

India: Water (Prevention and Control of Pollution) Act, 1974

Slovakia: Water Act (Act No. 364/2004 Coll) on public water supply and sewage systems.

Note: The wastewater is free of nitrates and phosphates, and pesticides were not detected.

Our company proactively evaluates its operations and water usage in Thailand, India, and Slovakia to ensure that there is not negative impacts on stakeholders or communities. The World Resources Institute (WRI) was utilized as tools and various climate scenarios, including SSP1-2.6 and SSP5-8.5, to assess physical risks in term of water stress, drought, and flooding. This comprehensive analysis allows us to identify the connections between basin-level risks and our own operational vulnerabilities under diverse future conditions, informing our water management planning.

In 2024, the all the Delta's operation site except Slovakia site were assessed the basin risk as water stress area. Which the water used activities must be considerably emphasize and act for water conservation. Thus, the data of water withdrawal, water consumption and water recycle project in water stress area will be disclosed in IFRS S2 Climate-Related and Nature Disclosures Report 2024 and 2025 Sustainability in number which public on Delta's website. These information will be used to evaluate the opportunities for water efficiency improvement.

Delta water management is a matter of interest to our stakeholders. This interest is not only out of concern regarding global change in baseline water and drought severity but also concerns about chemical contamination to natural water sources from the technology industry. Although water is not our production factor or used in our manufacturing process, our company has taken many measures to conserve clean and accessible water for our local community. To maintain the biodiversity in river around the Delta's site, the water discharge must be tested the environment factor such as TDS, BOD and COD before release drain water to reduce the environmental impacts.

To reduce the impact of water stress, Company aims to reduce water withdrawal by 10% within 2030 compared the base year in 2020. The target is extended from 2025 due to maintaining the target achievement and the report site coverage expansion. In 2024, the water withdrawal intensity was increased 12%. Due to the expanded reporting scope in 2024, which now encompasses DET's subsidiaries and all production sites within DET 8&9 and India KG, the established Target Achievement percentage was not met.

| Reduce WPI 10% by 2030 Target                            |                                   | 2020   |        | 2021     | 2022    | 2023    | 2024    |
|--|-----------------------------------|--------|--------|----------|---------|---------|---------|
| Reduction Target by year (%)                             |                                   | Based  |        | 1%       | 2%      | 3%      | 4%      |
| Water withdrawal Intensity Target (million litter /MUSD) |                                   | 0.203  | ē      | 0.201    | 0.199   | 0.197   | 0.195   |
| Delta's<br>Performance                                   | Water Withdrawal (million litter) | 368.95 | aselin | 430.871  | 438.905 | 689.776 | 971.101 |
|  | Intensity (million litter /MUSD)  | 0.203  | B      | 0.161    | 0.140   | 0.166   | 0.227   |
|  | Percent Target Achievement        | 0%     |        | 21%      | 31%     | 18%     | -12%    |
| Achievement  |                                   |        |        | <b>√</b> | ✓       | ✓       | ×       |

# Wastewater Recycling, and Reuse Program

All the wastewater discharge from DET is received by IEAT: Industrial Estate Authority of Thailand for wastewater treatment services. However, our discharged water is also examined for heavy metals concentration annually to ensure safety and quality of water before transfer to IEAT as previous section.

Also, our subsidiaries Delta's India, the water quality is tested by a third-party according to Central Pollution Control Board of India, to ensure wastewater quality and all discharged water goes straight forward to STP: Sewage Treatment Plants through the water treatment process. These water will be reused as garden irrigation and toilet flushing.

Slovakia's site wastewater management is assigned to a local third-party according to the recommended from Decree of Slovak: Annex no. 3 of Act no. 55/2004 Coll. Maximum Permissible Rate of Pollution of Industrial Wastewater and Special waters discharged into public sewerage. Since 2015, there is no value of water quality indicators over the limit of average standard and no incident of non-compliance with discharge limit nor significant fine on this matter in the reporting period.

#### **Recycle Wastewater for Cooling Tower**

To encourage investment in wastewater innovation, Delta employs an ICP mechanism to fund employee-driven initiatives aimed at minimize water withdrawal and wastewater. In 2024, the DET 5 get an approval for a project replacing existing wastewater treatment system to improve capacity from 10 up to 70 m<sup>3</sup>/day and percentage of water recycle from 2% to 14%. This project will be able to reduce water withdrawal 21,600 m<sup>3</sup>/year.



### Recycle DI Water for process cooling system

As the ICP mechanism is the tool to drive all employee together implement ESG initiative, the Industrial Engineer in DET 2 got an approval for a project installation of DI water treatment. The DI wastewater from the product cooling process will be treated and recirculate to the process which able to save 5,410 m<sup>3</sup>/year of fresh water in the DI making process.



#### Recycle Wastewater for Sanitary and garden use

Due to stringent environmental regulations in India prohibiting the discharge of wastewater directly into the environment, our facilities have implemented Sewage Treatment Plants (STPs) to treat wastewater in a quality suitable for various non-potable applications such as water closet flushing and gardening. These STP significantly reduce our reliance on fresh water sources. In 2024, the water reuse in GGN, RDP and KG was 2,633 m<sup>3</sup>, 4,381 m<sup>3</sup> and 138,283 m<sup>3</sup>, respectively.



### Rainwater Use and Water Conservation Training Program

Delta aims to reduce water withdrawal by 10% within 2030 compared the base year in 2020 (m3/MUSD consolidated revenue. Although the water withdrawal intensity in 2024 was increased 12% from base year, due to the scope expansion of DET 8&9 and KG site, the water consumption intensity was not changed much. Which means Delta has been able to maintain the water efficiency and maintain water security.

Introduction

Beyond our internal water conservation efforts, we're actively working to expand cooperation with our suppliers to jointly conserve water resources sustainably across our value chain. We recognize water as a crucial production factor, especially for metal parts manufacturing. Our key suppliers are primarily located in China (around 50%), Thailand (20%), and Taiwan (7%). We've assessed the risks of water stress and flooding in these regions, see IFRS S2 Climate-Related and Nature Disclosures Report 2024 . Our assessments show that some suppliers in Mainland China and other parts of Thailand are in areas facing medium to high risks of flooding. We'll use these findings to develop a detailed action plan for engaging with our suppliers on water conservation.

### Rooftop rainwater use

The rain gutter and 14 rainwater tanks with 1.50 m3 were installed at DET 5 for storage rainwater via the ICP project approval. These water will be supported the Canteen building and gardening work. The amount of municipal water 2,700 m<sup>3</sup>/year or about 57,000 baht/year can be saved from this project. With the simple design concept, this Rooftop rainwater use shall be expanded to other plant for encouraging the water resource conservation to achieve the Delta's sustainability target.





#### Water Conservation Training and Activity

In addition to investing in water efficiency improvements and wastewater recycling, even rainwater use through our ICP mechanism, we actively encourage a culture of water conservation among our employees. We do this through dedicated training programs and engaging 2024 Sustainable Development Week activities. These initiatives also give our 135 employees a platform to share their own ideas on how to conserve water in their daily lives, both at work and at home with 64.6% commit to everyday behavioral changes.

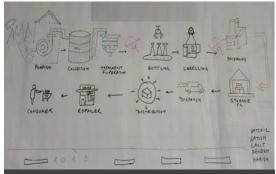




#### ESG Art Campaign to raise awareness on water resource conservation

Delta India launched the ESG Art Contest, inviting all employees to express their ideas on Quality, Safety, and ESG by drawing posters on a dedicated wall. These vibrant posters are the innovative ideas shared, aiming to improve awareness and practices like quality

enhancement, workplace safety, waste management and natural resource conservation. Beyond the compliments and awards, take pride employees collaborating the future of the organization. They don't just work here, they actively contribute to its growth, create shared sense of ownership and accomplishment.



Delta India employee share water conservation idea through suggestion activity

### **Biodiversity**

Biodiversity loss is accelerating due to climate change, and human overconsumption of natural resources has introduced systemic risks that could lead to ecosystem collapse. To address these critical issues, Delta expanded its long-term focus on climate change by integrating biodiversity into our sustainability strategy. Our commitment to supporting the Sustainable Development Goals (SDGs) remains strong, driven by real actions and our company's core capabilities.

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) and We aim to achieve the ultimate goal of Net Positive Impact (NPI) by 2050.

Delta introduced the Taskforce on Nature-related Financial Disclosures (TNFD) framework to establish a framework for nature risk management and disclosure, aligning with the Kunming-Montreal Global Biodiversity Framework (GBF). 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 by taking real actions.

| Governance  | Strategy   | Risk and Impact Management   |
|---|--|--|
| ESG committee has authority of nature-related risks and opportunities which implement biodiversity plan and report to Board of Directors.     The Departments related to biodiversity has identified include Corporate SD, Finance, Legal, ENMS, GPA and Facility, which play different roles based on responsibility and capabilities. | Delta has completed an analysis of production sites in Thailand, India, and Slovakia and the tier supplier which there is no site located in biodiversity sensitive areas.     The I-BAT, WRI: Aqueduct Water Risk Atlas of the World Resources Institute, and WWF: Biodiversity Risk Filter were used to biodiversity risk assessment and identified response measures. | The Significant impact-related risks 1) Greenhouse emissions 2) Fossil fuel and electricity usage 3) Freshwater resource usage 4) Generation & release of solid waste 5) Water purification service The Significant dependency-related risks 1) Shortage of fossil fuel supply 2) Shortage of non-biological materials 3) Climate regulation services 4) Insufficient water resource |
|   | Matrices and Target  |  |

- We aim to purchase printing paper with non-deforestation certification (e.g. FSC, PEFC, etc.) 100% in 2025 to reach a no deforestation target and have positive impacts on the biodiversity.
- By 2026, we aim to propagate and plant over 1,000 coral fragments in our pilot state of restoration sites.
- We plan to reach a no net loss (NNL) and Net Positive Impact (NPI) target in 2050. The overall biodiversity score considers populations of specific target species, area, connectivity, integrity of ecosystems, and credits from Natural Climate Solutions.

#### Strong action with partnership

The communication channels "delta@whistleblowing.link" and "OHSC@deltathailand.com" are always available to the public to report any cases in violation of environment-related regulations. Delta's Safety Health and Environment Committee was established to drive, monitor, review and improve the company's environment-related issues. The committee provides appropriate countermeasures for any confirmed cases. Up to 2024, there was no any case of non-compliance with environmental regulations, significant fines for non-compliance, non-monetary sections for non-compliance with environmental laws and regulations nor cases brought through dispute resolution mechanism.

According to our Environment Health and Safety policy, all of Delta's own major sites are located in industrial parks, which minimizes the environmental impact on the local ecosystem, biodiversity and habitats during operations. Delta realizes that protecting biological diversity is important for ensuring natural ecosystems which provide clean water, air and contributes to food security and human health.

Wetlands in Thailand are habitat to the monitor lizard (Varanus salvator), a semiamphibious reptile protected under Thai law. Delta's headquarters, located in Bangpoo Industrial Estate which adjacent to swamps and fish farms, has a significant monitor lizard population. They are vital for maintaining environmental balance by consuming carcasses and biological waste, thereby preventing potential plagues, especially after fish deaths due to temperature changes.

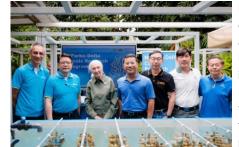
Delta has been monitored the living of this species as a biodiversity indicator. We also observe the monitor lizard child that showed the of reproduction in the surrounding area. While the monitor lizard is classified as "Least Concern" by the IUCN, Delta continues to observe their behavior, especially amid climate change and recent offs season flooding, to understand their role in local biodiversit





#### **Driving Momentum in Marine Conservation:**

we collaborated with Singapore's National Parks Board (NParks) in the 100k Corals Initiative aims to plant 100,000 corals over the next decade, reinforcing Singapore marine resilience and promoting coastal protection. By combining Delta innovation.



Delta Thailand is actively supporting coral restoration in Thailand through a collaboration with the Marine Research and Development Center in Eastern Thailand. By applying Delta's technology and innovations, we aim to propagate and plant more than 1,000 coral fragments at our pilot restoration project in 2026.

Sustainable Development Report

# **Biodiversity with Green Building**

Due to business expansion, there is a need to construct a new factory or building to increase production capacity and meet growing customer demand. However, constructing buildings inevitably encroaches on natural areas which affect to biodiversity and ecosystem of original area. Moreover, the additional resources are necessary as the business expands such as energy water, and production material that also affect to biodiversity in term of natural resource. Therefore, to encourage the sustainability action, Delta commit the zero deforestation for its operational site expansion and consider the environmental impacts to avoid threats to the biodiversity according to the global Net Positive Impact.

Delta promises that future new plants or office buildings as well as buildings it sponsors, will be green buildings. Delta will continue to make good use of its core technology capabilities to develop smart energy-saving solutions and invest in the application and promotion of green buildings.

The green building is verified the LEED (Leadership in Energy and Environmental Design) certification for buildings is adherence to rigorous standards of environmental sustainability and energy efficiency across various aspects of design, construction, operation, and maintenance. Buildings seeking LEED certification must meet specific criteria related to sustainable site development, water savings, energy efficiency, materials selection, and indoor environmental quality. The ultimate goal is to promote environmentally responsible buildings that are resource-efficient and provide well-being for occupants.

Since Delta established the first green building in the Tainan Science Park in 2006, So far, Delta has built and made donations of 35 green buildings and two green data centers around the world. The latest, in 2024, the 66 Tower, where Delta's Green Industrial (Thailand) Co., Ltd. new office is located, is a LEED Gold-certified green building that has implemented Delta's EV Charging Solutions including the 22kW AC Max charger for regular charging and the 100kW DC City Charger for fast charging. Delta's Plants 8 and 9, which opened in 2024, incorporate designs and technologies inspired by the DET 5 building. Concurrently, the new KG site in India has been undergoing expansion since 2022. Both these facilities are planned to achieve LEED certification by 2026, reinforce our dedication to sustainable operations.





- Energy saving 23%
- Water savings: 35%
- SRI roof coating to reduce heat
- 3MWh /yr. Solar PV System kWh
- Datacenter Solution
- Energy Management Solution
- Smart HVAC Solution
- LED Lighting Solution



- Energy saving 28%
- Water savings: 45%
- SRI roof coating to reduce heat
- Intelligent energy monitoring
- Smart HVAC solution
- LED Intelligent Lighting
- The green planting area 30%



- Energy saving 60% Compare Traditional commercial building
- SRI roof coating to reduce heat
- Solar PV, Solar street lighting
- High Efficiency HVAC system
- Natural Lighting
- Waste water recycling system



- Energy saving 76% Compare Traditional commercial building
- SRI roof coating to reduce heat
- Solar PV, Solar street lighting
- High Efficiency HVAC system
- Natural Lighting
- Waste water recycling system
- Rainwater Harvesting Systems



### **Ensure Natural Resources Conservation**

### **Every Day is Earth Day at Delta**

At Delta, our mission is to provide innovative, clean and energy-efficient solutions for a better tomorrow. This embeds a passion for environmental protection in our company DNA and makes sustainability core to everything we do each day. Resources do not mean dumping money on ads and donations but most importantly, having qualified people to identify the problems and drive effective projects and operations. Therefore, to implement successful ESG programs, companies need to prioritize governance and ensure that their leaders are committed to the principles of ESG and not just paying lip service. The massage of "Every Day is Earth day at Delta" will be announced to rise awareness about climate change to the public.

Delta Sustainable Committee studied the relationship of climate change to the occurrence of infectious diseases. It was found that the changing climate affect the occurrence and existence of various infectious diseases in humans. This study, again, urge us to back to our track to smarter and greener environment management to mitigate negative impact from our operation.

As a public-listed company in Thailand and a global corporate citizen, Delta's commitment to energy-saving and natural resources conservation guide everyone at Delta to a greener lifestyle and practice. We adhered to international environment standards such as ISO14001, ISO 14064, ISO 14067, and ISO 50001 to develop our product, process, and work environment to be more eco-friendly.







### **Delta Thailand Supports Climate Action through Mangrove Reforestation**

On August 12, 2024, Delta Electronics (Thailand) joined the "Let's Zero Together (Mangrove Reforestation)" event at Bangpu Nature Education Center to celebrate National Mother's Day and honor Her Majesty Queen Sirikit, The Queen Mother. Organized by the Industrial Estate Authority of Thailand, the event brought together companies to restore mangrove ecosystems.

Delta's participation reflects its commitment to carbon neutrality by 2050 and aligns with global climate goals. Mangrove forests play a key role in absorbing and storing carbon, making them essential for climate mitigation. Scientific studies confirm their high carbon capture capacity, both in soil and biomass.

This activity also supports United Nations Sustainable Development Goal 13 on Climate Action. Delta continues to reduce emissions, promote renewable energy, and protect biodiversity as part of its long-term sustainability vision to build a smarter and greener future with its partners and communities.

### **Ensure Natural Resources Conservation**



Delta Singapore Volunteers Unite to Protect the **Environment at Beach Cleanup Activity** 

Delta Singapore kicked off our first ESG activity of the year with a successful beach cleanup at Pasir Ris Beach. With the incredible participation of 79 dedicated volunteers, including our Singapore General Manager PS Tang and the Vice President of SEA Business David Leal, we managed to collect a total of 300.5kg of trash and 1,989 pieces of waste.

The entire process, from the cleanup to categorizing the trash based on the Ocean Conservancy Trash Data Form, took approximately 1.5 hours. This effort not only helped to beautify our local beach but also contributed valuable data to support ongoing ocean conservation efforts.

Before we embarked on our cleanup mission, we were honored to have Our Singapore Reef present to us the critical importance of coral restoration. Their insights highlighted how Singapore's waters are impacted by human activities, such as the improper disposal of items like washing machines, mattresses, wires, and chair stands.

This event was more than just a cleanup; it was a powerful reminder of our responsibility to protect our environment.



Delta Australia's Green Milestone 600 Trees Planted on **Gadigal Land** 

As part of Delta Electronics Australia's ongoing commitment to Environmental, Social, and Governance (ESG) principles, we are proud to celebrate a major achievement in our sustainability journey.

Recently, our team joined forces with Bayside City Council and Greater Sydney Landcare for a tree planting initiative on Gadigal land. This meaningful event brought together employees, community members, and environmental leaders with a shared vision: to nurture and restore the vital wetlands of our local ecosystem.

Together, we planted 600 native trees, shrubs, and grasses, taking a tangible step towards supporting biodiversity and creating crucial habitats for native wildlife. The event was more than a day of planting—it was a demonstration of how corporate responsibility can directly benefit the environment and community.

This initiative marks a proud milestone for Delta Electronics Australia, further embedding us into Delta's global ESG strategy. It is not just about numbers or trees, it's about the positive, lasting impact we can make when we come together for a greener tomorrow.



**Delta Electronics India Celebrates World Environment Day** 

Delta Electronics India proudly marked World Environment Day, reinforcing our commitment to sustainability and environmental responsibility. The celebration witnessed enthusiastic participation from both employees and leadership, reflecting our collective dedication to building a greener, more sustainable future. The event began with an inspiring message from Delta India (DIN) management, which shed light on several of our key sustainability initiatives. We also showcased the Delta Coral Restoration Initiative, aimed at reversing marine biodiversity loss deriving from the significant decline of coral ecosystems, which inspired the team to engage more deeply in conservation efforts.

As part of the day's celebration, Delta launched a new initiative: "Guardians of Earth" empowering teams to drive continuous action for a cleaner, greener planet. In support of this initiative, a creative workshop encouraged employees to explore eco-conscious solutions and repurpose everyday materials, demonstrating how small changes can lead to a big impact.

The celebration concluded with a Tree Plantation Drive, reinforcing our commitment to increasing green cover and preserving biodiversity. 🖫

### **A Greener Logistics Process**

Delta Thailand Logistics function is mainly responsible for transporting domestic and international materials to the production line, delivering finished products to our customers and managing all the relevant parties in the logistic chain in line with the "Green Logistics" approach. Delta is constantly working towards optimizing operations processes and minimizing the harmful impacts to the environment.

From reviewing the carbon footprint of 22 products in the reporting period, we found that transporting raw materials accounts for about 2% of total greenhouse gas emissions. Air transport had the highest impact, followed by land and sea. This insight reinforces the importance of choosing the right transport methods to help reduce our overall environmental impact.

With our attempt to be greener and confident in IT security management, Delta has addressed the value of paperless work by sampling check of e-invoice process for outgoing shipment and realize impacts or our practical logistic management as following:

- Ensure that inbound and outbound shipments are for full truck load (FTL) by loading trucks with as much cargo as possible. By doing this, the number of trips between the production bases to port per day is reduced, warehouse cost is saved. Just-in-time production is achieved and minimizes empty backhauling.
- Request freight forwarders at the point of origin to fill containers with freight to full container load (FCL) so that a large number of shipments can be delivered in one trip without having to waste free space in the container and involve intermodal transport. Delta also encourages suppliers to use durable eco packaging to prevent damage to goods and materials during transport. If products are damaged, Delta is responsible for delivering replacements to the customer, which results in an increased transportation cost.
- Use major carriers and freight forwarders to ensure high quality service standard and green logistics operations. Not only does our choice of freight counterparts guarantee efficiency in transportation, but it also protects the environment by reducing CO<sub>2</sub> emissions.
- Promote modal shift by using sea freight over air freight as sea freight is more energy efficient and more environmentally friendly.
- Consider high-standard suppliers committed to recognized environmental standards/initiative.



#### Transportation mode we used in 2024



Sea freight



Land transportation



Air freight



**Hand Carry** 



**Express** 

### A Greener Logistics Process

According to our participation in the RE100 initiative and Thailand's Alternative Energy Development Plan (AEDP2015 scenario), after the recession, the global logistics industry is forecasted to face higher energy prices. Delta is in the process of consolidating information on renewable energy used for land transportation by our freight providers. This data not only helps secure the efficiency and resilience of our logistics process but also contributes to the reduction of our Scope 3 greenhouse gas (GHG) emissions, which cover emissions from our value chain including transportation. The results of this activity will be disclosed in the next issue of the Delta Thailand Sustainable Development Report.

Introduction

Delta is committed to fully transitioning to electric vehicles by 2030. Delta Thailand is a leading manufacturer of critical EV parts for global EV brands and one of the pioneers in Thailand contributing to EV charging standards. The Delta Group, including Delta Thailand, joined the EV100 low-carbon transportation initiative in 2018 as the world's first EV100 member capable of providing energy infrastructure for electric vehicles. EV100 promotes low-carbon transportation among leading companies and sustainability organizations worldwide. Delta is committed to providing charging facilities at its sites and transitioning its fleet to plug-in hybrid vehicles, pure electric vehicles, and hydrogen vehicles by 2030.

In 2024, Delta engaged with our logistics suppliers to advance our ambition of achieving Net-Zero. Through these discussions, we learned that our providers now offer greener ocean freight and road transportation solutions. They can also issue annual GHG emission certificates for trips implemented for Delta, based on ISO 14064-3, ISO 14067, and the 2023 Global Logistics Emissions Council Framework for Logistics Emissions Accounting and Reporting V3.0. By integrating these solutions, Delta not only optimizes its logistics processes but also actively manages Scope 3 emissions from transportation activities.

During technical sessions with our customers, we presented these sustainable logistics options, reaching several clients that together represent approximately 10% of our 2024 revenue. We also provided detailed information on the marginal costs associated with these greener logistics solutions. Delta will continue to track customer adoption of these options and share progress in future disclosures.



| Our | Logistics | Develop | ment ivi | liestones |
|-----|-----------|---------|----------|-----------|
|     |           |         |          |           |

| 2003: | Introduce local consignment warehouses service for suppliers. |
|-------|---|
|-------|---|

- 2006: Upgraded all company-owned trucks to EU4 standard for cleaner transportation.
- 2010: GHG Protocol training for supply chain management and logistics teams.
- 2013: Expanded logistics services with a stronger focus on sustainability.
- 2014: Upgraded all company-owned trucks to EU5 standard for even more
- environmentally friendly transport.
- 2016: Verified and disclosed GHG scope 3 in accordance with ISO14064-1
- 2020: Aligned with Thailand's transition from 100% diesel to B10 fuel, containing 10%
- 2021: Replaced wooden pallets in internal logistics with durable, reusable plastic pallets to reduce natural resource use.
- 2024: Transitioning 96% forklifts to electric-powered (EV) forklifts.
- 2024: Partnering with logistics providers to offer lower-carbon road transport options for customers.
- 2024: Engage customers to learn reuse/recycling rate of our packaging through product life cycle assessment methodology.

PART 6

# BETTER TOGETHER

Learn our shared value for stakeholders through key activities and performances disclosed in the basis of social science methodology





### **A Mutual Betterment**



Introduction

Representation and Voices: DEI ensures that diverse perspectives, experiences, and knowledge are considered in decision-making processes related to climate change and sustainability. People from different backgrounds and communities bring unique insights and innovative solutions to address environmental challenges.

Access to Resources: DEI ensures equitable access to resources, technologies, and opportunities related to renewable energy, sustainable transportation, and climate mitigation and adaptation efforts. It helps bridge the gap between developed and developing regions in terms of resource distribution.

Innovation and Adaptation: Diverse teams and inclusive environments often lead to more creative and innovative solutions. In the context of climate transition, this can be particularly beneficial in developing adaptive strategies and technologies to combat climate change effectively.

Social Cohesion: Climate initiatives are more likely to gain widespread public support when they address the concerns and needs of diverse communities. By promoting DEI, we foster social cohesion and build more resilient communities that can collaborate effectively to address climate challenges. Inclusive policies are more likely to be perceived as fair, just, and beneficial for society as a whole.

Long-Term Perspective: DEI fosters a long-term perspective by considering the interests and needs of future generations. Climate change is a problem that will affect generations to come, and DEI ensures that their voices are heard and accounted for in decision-making.

For both Delta and societal, diversity, equity, and inclusion (DEI) are crucial aspects that play a significant role in the context of climate transition. Ensuring DEI in our climate policies, Human rights policy, EHS Policies, Employment Policies and other key practices helps address these disparities and ensures that no one is left behind in the transition to a sustainable future. In 2024, according to the Organization for Economic Co-operation and Development, the rapid acceleration of automation has triggered one of the worst job crises since the Great Depression. In addition to slow economic recovery, extreme weather events and major countries confrontation impaired global citizen's cost of living that finally degrade their basic human rights. Numbers of global workforces have been impacted by technology and energy transition to tackle with climate change, vulnerable group like women, children, ethnic minorities and indigenous people are disproportionately affected by income loss and loss of economic opportunities, These crises highlighted the importance of DEI in society and the workplace as well as the inclusion of all manufacturing sites in human rights mitigation plans.



Employee participation is at the heart of this initiative. The 2024 Global Engagement Survey empowers individuals across Delta to share their voices and shape the future of the workplace. By providing open and confidential feedback, employees play an active role in enhancing communication, strengthening collaboration, and supporting a culture of growth and inclusion. This collective engagement drives meaningful progress and reinforces Delta's commitment to listening, improving, and evolving together.

### **Our Colleagues**

According to customers and regulator engagement in 2019, Electronics industry characterized by organized labor, maintaining good relations with employees is particularly essential for the success of a business's operations and innovation. Delta's employees represent one of a company's most important assets. In addition to employees' capabilities development, Delta, as a multinational enterprise, endeavors its employees' wellness by providing a safe and healthy working environment, fair treatment and non-discrimination, fair remuneration and supporting freedom of association. The company always complies with local and international standards on labor and human rights. In addition, these standards have applied equally across all operations within the organization. The key focus of the criterion is on companies' policies to manage labor relations, related KPIs, equal employment and development opportunities, human rights and freedom of organization. As a world-class enterprise and responsible corporate citizen, Delta Electronics (Thailand) PCL. commits to providing our employees with an environment to develop to their full potential.

Diversity in the workplace is all about creating an inclusive environment, accepting every individual's differences, enabling all employees to achieve their full potential and as a result, allowing Delta business to reach its fullest potential. By the end 2024, Delta Thailand and its subsidiaries had a total workforce of around 25,301 FTEs. The distribution of diversity in employee composition can be illustrated as follow:

| Our People                        | Unit | Male  | Female | Other | Not<br>Disclose | Total  |
|-----------------------------------|------|-------|--------|-------|-----------------|--------|
| Total number of employees         |      | 6,754 | 17,722 | 192   | 633             | 25,301 |
| Permanent employee (salary-based) |      | 4,678 | 8,253  | 43    | 633             | 13,607 |
| - Thailand                        |      | 2,613 | 7,518  | 43    | 0               | 10,174 |
| - India                           | 뿐    | 1,371 | 209    | 0     | 0               | 1,580  |
| - Slovakia                        | _    | 694   | 526    | 0     | 0               | 1,220  |
| - Other                           |      | 0     | 0      | 0     | 633             | 633    |
| Temporary employees               |      | 2,075 | 9,469  | 149   | 0               | 11,693 |
| - Thailand                        |      | 1,431 | 7,674  | 149   | 0               | 9,254  |
| - India                           | 벁    | 644   | 1,795  | 0     | 0               | 2,439  |
| - Slovakia                        | _    | 0     | 0      | 0     | 0               | 0      |
| - Other                           |      | 0     | 0      | 0     | 0               | 0      |
| Non-guaranteed hours employees    |      | 0     | 0      | 0     | 0               | 0      |
| - Thailand                        |      | 0     | 0      | 0     | 0               | 0      |
| - India                           | 벁    | 0     | 0      | 0     | 0               | 0      |
| - Slovakia                        | _    | 0     | 0      | 0     | 0               | 0      |
| - Other                           |      | 0     | 0      | 0     | 0               | 0      |
| Full-time employees               |      | 6,754 | 17,722 | 192   | 633             | 25,301 |
| - Thailand                        |      | 4,045 | 15,192 | 192   | 0               | 19,429 |
| - India                           | 뿐    | 2,015 | 2,004  | 0     | 0               | 4,019  |
| - Slovakia                        | _    | 694   | 526    | 0     | 633             | 1,853  |
| - Other                           |      | 0     | 0      | 0     | 0               | 0      |
| Part time employees               |      | 0     | 0      | 0     | 0               | 0      |
| - Thailand                        |      | 0     | 0      | 0     | 0               | 0      |
| - India                           | 뿐    | 0     | 0      | 0     | 0               | 0      |
| - Slovakia                        | ] _  | 0     | 0      | 0     | 0               | 0      |
| - Other                           |      | 0     | 0      | 0     | 0               | 0      |

|   | Our People                             | Unit | Male  | Female | Other | Not<br>Disclose | Total  |
|---|--|------|-------|--------|-------|-----------------|--------|
| 7 | Employees by Age                       |      | 6,754 | 17,722 | 192   | 633             | 25,301 |
| 1 | - Under 18 years old                   |      | 0     | 0      | 0     | 0               | 0      |
| 1 | - 18-29 years old                      | 빒    | 2,545 | 7,586  | 117   | 13              | 10,261 |
|   | - 30-50 years old                      | -    | 4,087 | 10,076 | 75    | 614             | 14,852 |
|   | - Over 51 years old                    |      | 122   | 60     | 0     | 6               | 188    |
| ╛ | Employee by Level                      |      | 6,754 | 17,722 | 192   | 633             | 25,301 |
|   | - Executives (level P&M)               |      | 191   | 55     | 0     | 6               | 252    |
|   | - Middle Management (level S1-S5)      | Ⅱ    | 1,507 | 612    | 0     | 32              | 2,151  |
| 1 | - Senior and Operative (level A1-A7)   | -    | 2,177 | 1,602  | 18    | 595             | 4,392  |
| 4 | - Production Operators                 |      | 2,879 | 15,453 | 174   | 0               | 18,506 |
| 4 | Employees by Function                  |      | 6,754 | 17,722 | 192   | 633             | 25,301 |
| 4 | - Administration                       |      | 396   | 1,264  | 0     | 13              | 1,673  |
| 4 | - Production                           | FTE  | 3,984 | 12,867 | 187   | 0               | 17,038 |
| 4 | - Sales and service                    | 됴    | 590   | 170    | 2     | 76              | 838    |
| 4 | - Supply chain management              |      | 700   | 978    | 3     | 4               | 1,685  |
| 4 | - Technical                            |      | 1,084 | 2,443  | 0     | 540             | 4,067  |
| 4 | Employees by nationality / citizenship |      | 6,754 | 17,722 | 192   | 633             | 25,301 |
| 4 | American                               |      | 1     | 0      | 0     | 34              | 35     |
| 4 | Australian                             |      | 0     | 0      | 0     | 0               | 0      |
| 4 | Austrian                               |      | 0     | 0      | 0     | 0               | 0      |
| 4 | Bangladesh                             | FTE  | 0     | 0      | 0     | 0               | 0      |
| 4 | British                                | ш    | 0     | 0      | 0     | 30              | 30     |
| 4 | Cambodian                              |      | 2     | 0      | 0     | 0               | 2      |
| 4 | Chinese                                |      | 98    | 10     | 0     | 0               | 108    |
| 4 | Croatian                               |      | 0     | 0      | 0     | 0               | 0      |
| ╛ | Czech                                  |      | 0     | 2      | 0     | 0               | 2      |

# **Our Colleagues**

| Our People                             | Unit | Male  | Female | Other | Not<br>Disclose | Total  |
|--|------|-------|--------|-------|-----------------|--------|
| Employees by nationality / citizenship |      | 6,754 | 17,722 | 192   | 633             | 25,301 |
| Dutch                                  |      | 0     | 0      | 0     | 9               | 9      |
| Filipino                               |      | 21    | 4      | 0     | 0               | 25     |
| Finnish                                |      | 0     | 0      | 0     | 0               | 0      |
| French                                 |      | 1     | 0      | 0     | 0               | 1      |
| German                                 |      | 2     | 0      | 0     | 531             | 533    |
| Hongkonger                             |      | 0     | 0      | 0     | 0               | 0      |
| Hungarian                              |      | 0     | 0      | 0     | 0               | 0      |
| Indian                                 |      | 1,871 | 2,219  | 0     | 0               | 4,090  |
| Indonesian                             |      | 1     | 0      | 0     | 0               | 1      |
| Italian                                |      | 0     | 0      | 0     | 0               | 0      |
| Japanese                               |      | 0     | 0      | 0     | 0               | 0      |
| Korean                                 |      | 0     | 0      | 0     | 0               | 0      |
| Laotian                                |      | 0     | 0      | 0     | 0               | 0      |
| Lebanese                               |      | 1     | 0      | 0     | 0               | 1      |
| Malaysian                              |      | 6     | 1      | 0     | 1               | 8      |
| Myanmar                                |      | 1     | 1      | 0     | 0               | 2      |
| Nepali                                 | 벁    | 1     | 0      | 0     | 0               | 1      |
| New Zealander                          |      | 0     | 0      | 0     | 0               | 0      |
| Nicaragua                              |      | 1     | 0      | 0     | 0               | 1      |
| Pakistanis                             |      | 0     | 0      | 0     | 0               | 0      |
| Philippinos                            |      | 0     | 0      | 0     | 0               | 0      |
| Polish                                 |      | 2     | 0      | 0     | 0               | 2      |
| Russian                                |      | 0     | 0      | 0     | 0               | 0      |
| Saudi Arabia                           |      | 0     | 0      | 0     | 0               | 0      |
| Singaporean                            |      | 4     | 0      | 0     | 0               | 4      |
| Slovak                                 |      | 712   | 518    | 0     | 0               | 1,230  |
| Spanish                                |      | 0     | 0      | 0     | 0               | 0      |
| Swiss                                  |      | 0     | 0      | 0     | 0               | 0      |
| Taiwanese                              |      | 142   | 22     | 0     | 8               | 172    |
| • Thai                                 |      | 3,885 | 14,943 | 192   | 0               | 19,020 |
| Ukrainian                              |      | 1     | 2      | 0     | 0               | 3      |
| Uyghur                                 |      | 0     | 0      | 0     | 0               | 0      |
| Vietnamese                             |      | 0     | 0      | 0     | 20              | 20     |
| Jordan                                 |      | 1     | 0      | 0     | 0               | 1      |
| Others (please specify)                |      | 0     | 0      | 0     | 0               | 0      |

|   | Our People                              | Unit | Male  | Female | Other | Not<br>Disclose | Total  |
|---|---|------|-------|--------|-------|-----------------|--------|
| ٦ | Employee by Religions                   |      | 6,754 | 17,722 | 192   | 633             | 25,301 |
|   | - Buddhism                              | 1    | 3,891 | 15,317 | 29    | 0               | 19,237 |
|   | - Christianity                          | ш    | 23    | 11     | 3     | 30              | 67     |
|   | - Hinduism                              | FE   | 9     | 1      | 0     | 0               | 10     |
|   | - Islamism                              |      | 6     | 12     | 0     | 0               | 18     |
|   | - Prefer not to say                     |      | 2,825 | 2,381  | 160   | 603             | 5,969  |
| 4 | Workers who are not employees           | FTE  | 70    | 95     | 6     | 0               | 171    |
| 1 | Number of disable                       |      | 4     | 12     | 0     | 0               | 16     |
|   | Total New Employees                     | FTE  | 1,046 | 1,932  | 0     | 0               | 2,978  |
|   | - New hire rate                         | %    | 15.5% | 10.9%  | 0.0%  | 0.0%            | 0.0%   |
|   | New Employees by Operation site         |      | 1,046 | 1,932  | 0     | 0               | 2,978  |
|   | - Thailand                              |      | 252   | 906    | 0     | 0               | 1,158  |
|   | - India                                 | 벁    | 725   | 993    | 0     | 0               | 1,718  |
|   | - Slovakia                              |      | 69    | 33     | 0     | 0               | 102    |
|   | - Others                                |      | 0     | 0      | 0     | 0               | 0      |
|   | Rate of New Employees by Operation site |      | 15.5% | 10.9%  | 0.0%  | 0.0%            | 11.8%  |
|   | - Thailand                              |      | 6.2%  | 6.0%   | 0.0%  | 0.0%            | 6.0%   |
|   | - India                                 | %    | 36.0% | 49.6%  | 0.0%  | 0.0%            | 42.7%  |
|   | - Slovakia                              |      | 9.9%  | 6.3%   | 0.0%  | 0.0%            | 5.5%   |
|   | - Others                                |      | 0.0%  | 0.0%   | 0.0%  | 0.0%            | 0.0%   |
|   | New Employees by age                    |      | 1,046 | 1,932  | 0     | 0               | 2,978  |
|   | - Under 18 years old                    |      | 0     | 0      | 0     | 0               | 0      |
|   | - 18-29 years old                       | 분    | 748   | 1,668  | 0     | 0               | 2,416  |
|   | - 30-50 years old                       |      | 290   | 260    | 0     | 0               | 550    |
|   | - Over 51 years old                     |      | 8     | 4      | 0     | 0               | 12     |
|   | Rate of New Employees by age            |      | 15.5% | 10.9%  | 0.0%  | 0.0%            | 11.8%  |
|   | - Under 18 years old                    |      | 0.0%  | 0.0%   | 0.0%  | 0.0%            | 0.0%   |
|   | - 18-29 years old                       | %    | 29.4% | 22.0%  | 0.0%  | 0.0%            | 23.5%  |
|   | - 30-55 years old                       |      | 7.1%  | 2.6%   | 0.0%  | 0.0%            | 3.7    |
|   | - Over 55 years old                     |      | 6.6%  | 6.7%   | 0.0%  | 0.0%            | 6.4    |
|   | New Employees by level                  |      | 1,046 | 1,932  | 0     | 0               | 2,978  |
|   | - Executives (level P&M)                |      | 9     | 4      | 0     | 0               | 13     |
|   | - Middle Management (level S1-S5)       | H    | 49    | 40     | 0     | 0               | 89     |
| ╛ | - Senior and Operative (level A1-A7)    |      | 194   | 119    | 0     | 0               | 313    |
| ╛ | - Production operators                  |      | 794   | 1,769  | 0     | 0               | 2,563  |

# **Our Colleagues**

|                                      | $\underline{\hspace{0.1cm}}$ |       |        |       |                 |          |
|--------------------------------------|------------------------------|-------|--------|-------|-----------------|----------|
| Our People                           | Unit                         | Male  | Female | Other | Not<br>Disclose | Total    |
| Rate of New Employees by level       |                              | 15.5% | 10.9%  | 0.0%  | 0.0%            | 11.8%    |
| - Executives (level P&M)             |                              | 4.7%  | 7.3%   | 0.0%  | 0.0%            | 5.2      |
| - Middle Management (level S1-S5)    | %                            | 3.3%  | 6.5%   | 0.0%  | 0.0%            | 4.1      |
| - Senior and Operative (level A1-A7) | 1                            | 8.9%  | 7.4%   | 0.0%  | 0.0%            | 7.1      |
| - Production operators               | ]                            | 27.6% | 11.4%  | 0.0%  | 0.0%            | 13.8     |
| New Employees by Function            |                              | 1,046 | 1,932  | 0     | 0               | 2,978    |
| - Administration                     | 1                            | 50    | 30     | 0     | 0               | 80       |
| - Production                         | ]<br>  <sub>叫</sub>          | 603   | 1,533  | 0     | 0               | 2,136    |
| - Sales and service                  | 뿝                            | 103   | 22     | 0     | 0               | 125      |
| - Supply chain management            | 1                            | 174   | 161    | 0     | 0               | 335      |
| - Technical                          | 1                            | 116   | 186    | 0     | 0               | 302      |
| Rate of New Employees by Function    |                              | 15.5% | 10.9%  | 0.0%  | 0.0%            | 11.8%    |
| - Administration                     | 1                            | 12.6% | 2.4%   | 0.0%  | 0.0%            | 4.8%     |
| - Production                         | ] "                          | 15.1% | 11.9%  | 0.0%  | 0.0%            | 12.5     |
| - Sales and service                  | 70                           | 17.5% | 12.9%  | 0.0%  | 0.0%            | 14.9     |
| - Supply chain management            |                              | 24.9% | 16.5%  | 0.0%  | 0.0%            | 19.9     |
| - Technical                          |                              | 10.7% | 7.6%   | 0.0%  | 0.0%            | 7.4      |
| Internal hire rate                   | %                            |       |        | 24.5% |                 |          |
| Average Hiring cost (THB/H           | ead)                         |       |        | 8,809 |                 |          |
| Total Turnover Employees             | FTE                          | 705   | 1,673  | 0     | 0               | 2,378    |
| - Rate of employee turnover          | %                            | 10.4% | 9.4%   | 0.0%  | 0.0%            | 9.4%     |
| Employees turnover by area           |                              | 705   | 1,673  | 0     | 0               | 2,378    |
| - Thailand                           | 1                            | 160   | 571    | 0     | 0               | 731      |
| - India                              |                              | 438   | 1,035  | 0     | 0               | 1,473    |
| - Slovakia                           | 1                            | 107   | 67     | 0     | 0               | 174      |
| - Other                              | 1                            | n/a   | n/a    | 0     | 0               | 0        |
| Rate of Employees turnover by area   |                              | 10.4% | 9.4%   | 0.0%  | 0.0%            | 9.4%     |
| - Thailand                           | 1                            | 4.0%  | 3.8%   | 0.0%  | 0.0%            | 3.8%     |
| - India                              | %                            | 21.7% | 51.6%  | 0.0%  | 0.0%            | 36.6%    |
| - Slovakia                           | 1                            | 15.4% | 12.7%  | 0.0%  | 0.0%            | 9.4%     |
| - Other                              | 1                            | n/a   | n/a    | 0.0%  | 0.0%            | 0        |
| Employees turnover by age            |                              | 705   | 1,673  | 0     | 0               | 2,378    |
| - Under 18 years old                 | 1                            | 0     | 0      | 0     | 0               | 0        |
| - 18-29 years old                    | 1 #                          | 433   | 1,390  | 0     | 0               | 1,823    |
| - 30-55 years old                    | 1 "                          | 257   | 271    | 0     | 0               | 528      |
| - Over 55 years old                  | 1                            | 15    | 12     | 0     | 0               | 27       |
|                                      |                              |       | l.     | !     |                 | <u> </u> |

|   | Our People                               | Unit | Male  | Female | Other | Not<br>Disclose | Total |
|---|--|------|-------|--------|-------|-----------------|-------|
| 1 | Rate of Employees turnover by age        |      | 10.4% | 9.4%   | 0.0%  | 0.0%            | 9.4%  |
|   | - Under 18 years old                     |      | 0.0%  | 0.0%   | 0.0%  | 0.0%            | 0.0%  |
| 1 | - 18-29 years old                        | %    | 17.0% | 18.3%  | 0.0%  | 0.0%            | 17.8% |
|   | - 30-55 years old                        |      | 6.3%  | 2.7%   | 0.0%  | 0.0%            | 3.6%  |
|   | - Over 55 years old                      |      | 12.3% | 20.0%  | 0.0%  | 0.0%            | 14.4% |
| 7 | Employees turnover by level              |      | 705   | 1,673  | 0     | 0               | 2,378 |
|   | - Executives (level P&M)                 |      | 3     | 5      | 0     | 0               | 8     |
|   | - Middle Management (level S1-S5)        | H    | 32    | 78     | 0     | 0               | 110   |
| 1 | - Senior and Operative (level A1-A7)     |      | 233   | 318    | 0     | 0               | 551   |
|   | - Production operators                   |      | 437   | 1,272  | 0     | 0               | 1,709 |
|   | Rate of Employees turnover by level      |      | 10.4% | 9.4%   | 0.0%  | 0.0%            | 9.4%  |
| 7 | - Executives (level P&M)                 |      | 1.6%  | 9.1%   | 0.0%  | 0.0%            | 3.2%  |
|   | - Middle Management (level S1-S5)        | %    | 2.1%  | 12.7%  | 0.0%  | 0.0%            | 5.1%  |
|   | - Senior and Operative (level A1-A7)     |      | 10.7% | 19.9%  | 0.0%  | 0.0%            | 12.5% |
| 4 | - Production operators                   |      | 15.2% | 8.2%   | 0.0%  | 0.0%            | 9.2%  |
| 4 | Employees turnover by Function           |      | 705   | 1,673  | 0     | 0               | 2,378 |
| 4 | - Administration                         |      | 28    | 17     | 0     | 0               | 45    |
| 4 | - Production                             | ш    | 414   | 1,482  | 0     | 0               | 1,896 |
| 4 | - Sales and service                      | F    | 54    | 17     | 0     | 0               | 71    |
| 4 | - Supply chain management                |      | 87    | 72     | 0     | 0               | 159   |
| 4 | - Technical                              |      | 122   | 85     | 0     | 0               | 207   |
| 4 | Rate of Employees turnover by Function   |      | 10.4% | 9.4%   | 0.0%  | 0.0%            | 9.4%  |
| 4 | - Administration                         |      | 7.1%  | 1.3%   | 0.0%  | 0.0%            | 2.7%  |
| 4 | - Production                             | %    | 10.4% | 11.5%  | 0.0%  | 0.0%            | 11.1% |
| 4 | - Sales and service                      | /0   | 9.2%  | 10.0%  | 0.0%  | 0.0%            | 8.5%  |
| 4 | - Supply chain management                |      | 12.4% | 7.4%   | 0.0%  | 0.0%            | 9.6%  |
| 4 | - Technical                              |      | 11.3% | 3.5%   | 0.0%  | 0.0%            | 5.1%  |
| 4 | Total Voluntary turnover                 |      | 85.6% | 92.8%  | 0.0%  | 0.0%            | 90.6% |
| 4 | - Cultural incompatibility               |      | 0.0%  | 0.0%   | 0.0%  | 0.0%            | 0.0%  |
| 4 | - Dissatisfaction with management system |      | 0.1%  | 0.1%   | 0.0%  | 0.0%            | 0.1%  |
| 4 | - Health considerations                  |      | 0.3%  | 0.6%   | 0.0%  | 0.0%            | 0.5%  |
| 4 | - Long travel time to workplace          | %    | 0.1%  | 0.1%   | 0.0%  | 0.0%            | 0.1%  |
| 4 | - Military Service                       |      | 0.1%  | 0.0%   | 0.0%  | 0.0%            | 0.0%  |
| 4 | - Own business establishment             |      | 1.3%  | 1.0%   | 0.0%  | 0.0%            | 1.1%  |
| 4 | - Dissatisfaction with Pay and benefits  |      | 0.3%  | 0.1%   | 0.0%  | 0.0%            | 0.1%  |
|   | - Personal or family commitments         |      | 2.0%  | 2.2%   | 0.0%  | 0.0%            | 2.1%  |

### **Our Colleagues**

| Our People                                       | Unit | Male  | Female | Other | Not<br>Disclose | Total |
|--|------|-------|--------|-------|-----------------|-------|
| Total Voluntary turnover                         |      | 85.6% | 92.8%  | 0.0%  | 0.0%            | 90.6% |
| - Pursuing new career opportunities              |      | 5.7%  | 5.4%   | 0.0%  | 0.0%            | 5.5%  |
| - Pursuit of further education                   |      | 5.0%  | 1.7%   | 0.0%  | 0.0%            | 2.7%  |
| - Relocation to home province or abroad          |      | 2.7%  | 5.4%   | 0.0%  | 0.0%            | 4.6%  |
| - Retirement agreed contract term completion     | %    | 40.3% | 34.3%  | 0.0%  | 0.0%            | 36.2% |
| - Retirement: reaching Delta age policy          |      | 4.4%  | 2.6%   | 0.0%  | 0.0%            | 3.2%  |
| - Voluntary early retirement                     |      | 2.3%  | 3.7%   | 0.0%  | 0.0%            | 3.3%  |
| - Exercising the right to privacy in resignation |      | 21.0% | 35.5%  | 0.0%  | 0.0%            | 31.2% |
| - Others   |      | 0.0%  | 0.0%   | 0.0%  | 0.0%            | 0.0%  |
| Total involuntary turnover                       |      | 14.4% | 7.2%   | 0.0%  | 0.0%            | 9.4%  |
| - 3-day no-show termination                      |      | 9.4%  | 5.7%   | 0.0%  | 0.0%            | 6.8%  |
| - Ethical or disciplinary action termination     |      | 3.4%  | 0.9%   | 0.0%  | 0.0%            | 1.6%  |
| - Non-work-related employee death                |      | 0.0%  | 0.1%   | 0.0%  | 0.0%            | 0.1%  |
| - Occupational injury with lasting impact        | %    | 0.0%  | 0.0%   | 0.0%  | 0.0%            | 0.0%  |
| - Occupational fatality                          | /°   | 0.0%  | 0.0%   | 0.0%  | 0.0%            | 0.0%  |
| - Unable to meet performance expectation         |      | 0.0%  | 0.0%   | 0.0%  | 0.0%            | 0.0%  |
| - Unable to meet probationary requirement        |      | 1.6%  | 0.5%   | 0.0%  | 0.0%            | 0.8%  |
| - Others   |      | 0.0%  | 0.0%   | 0.0%  | 0.0%            | 0.0%  |

| Our People  | Unit | Male   | Female | Other | Not<br>Disclose | Total  |
|---|------|--------|--------|-------|-----------------|--------|
| Employees covered by the policies of parental leave                                       | FTE  | 2,709  | 17,722 | 0     | 0               | 20,431 |
| Employees that were entitled to parental leave  | FTE  | 88     | 380    | 0     | 0               | 468    |
| Employees that took parental leave  | FTE  | 94     | 350    | 0     | 0               | 444    |
| Employees that returned to work after parental leave end                                  | FTE  | 94     | 358    | 0     | 0               | 452    |
| Employees that returned to work after parental leave and still employed 12 months         | FTE  | 84     | 160    | 0     | 0               | 244    |
| Rate of Employees that returned to work after parental leave                              | %    | 100.0% | 102.3% | 0.0%  | 0.0%            | 102%   |
| Rate of Employees that returned to work after parental leave and still employed 12 months | %    | 89.4%  | 45.7%  | 0.0%  | 0.0%            | 55%    |

#### Remark:

- Information of employee number, gender, employee type, religions and so on have consolidated directly from our payroll system while information of other workers have collected from work permit database
- There were 3 new manufacturing sites in 2024. The company strictly adheres to the Ministry of Labor's regulation to manage labor rights. In case Delta, the employer, relocates its operation sites to another location which significantly impacts on the normal life of the employee or his family, the company will give advance notice to the employee at least thirty days before moving. If the employee does not wish to go to work, internal transfer or compensation package will be offered. Our employee has the right to terminate the employment contract by receiving special severance pay not less than the rate of severance payable to the employee under section 118.
- There was no forced worker nor worker recruited from non-voluntary immigrant affected from major countries confrontation in the reporting period.
- 4) The terminologies of employee categories are as follows.
  - Permanent employees refer to employee with a contract for an indeterminate period (i.e., indefinite contract) for full -time or part-time work.
  - Temporary employees refer to employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific time period expires, or when the specific task or event that has an attached time estimate is completed (e.g., the end of a project or return of replaced employees)
  - Non-quaranteed hours employees refer to employee who is not guaranteed a minimum or fixed number of working hours per day, week, or month, but who may need to make themselves available for work as required.
  - Full-time employees refer to employees whose working hours per week, month, or year are defined according to national law or practice regarding working time.
  - Part-time employees refer to employees whose working hours per week, month, or year are less than the number of working hours for full-time employees.
  - Worker who are not employee include guards, canteen workers, contractor companies' coordinator, logistics companies' coordinators and nurses in the medical room which increase due to warehouse expansion to another warehouse building in Thailand.

### **Our Colleagues**

#### Remark:

- 5) In 2024, increasing number of our FTE were from Thailand and India production site's expansion
- 6) Major employee-related information has been collected from the Payroll and SAP system based on ISO 9001 standard.
- 7) According to Slovakia and India labor law, paid parental leave is available for male workers. Slovakia: Male 2 weeks and Female 37-43 weeks. India: Males 15 days and Female 26 weeks
- 8) Number of disabled worker declaration based on the submission of disables' ID card issue by the Department of Empowerment of Persons with Disabilities and other organizations in India and Slovakia that established with the same objective.
- 9) By 2030, Delta target to maintain at least 80% share of women in total workforce, 40% in all level of management positions of all function, 30% of top management and 50% in STEM related position.
- 10) In 2024, 92.7% of our colleagues were Asian, collaborating with teammates worldwide.
- 11) Over 99% of new employees and employee turnover by areas in Thailand, India and Slovakia and regional offices are local citizen and 0.07% of them are in management level.
- 12) In 2024, 2403 FTE (0.09%) of our workforce was in management level. Nationality of these management included Thai 63.1%, Indian 22.5%, Slovak 2.9%, Taiwanese 6.6%, Chinese 3.1%, Others 1.8%
- 13) For current employee breakdown of "others" gender, we realize the number of this group of employee with employee's consent through our internal activities and stakeholder engagement such as SD Week Quick Quiz, interview for internal magazine, DEI training and Delta club. 99% of this group of employees are female at birth. Since there was no official record in payroll system, we count this group of employees as female for other ESG performance breakdown by gender.
- 14) Delta Thailand Group's 12-month retention rate of who took parental leave in the reporting year in 2024 was 54%. 1% of employees resigned while another 45% has been under our tracking process.
- 15) In response to Thailand's Marriage Equality Law, the company is currently assessing the feasibility of establishing appropriate paid parental leave for non-primary caregivers in cases of adoption and foster care.
- 16) Parental leave entitlements vary by country, with employees receiving fully 90 days paid leave for female employees in Thailand (45 days paid by the company and 45 days by SSO), to 15 days for males and 26 weeks for females in India, and 2 weeks for males and 37-43 weeks for females in Slovakia.



### The 9 Pillars of Delta's Employment Policy

Delta's Labor & Human Right Risk Assessment including risk matrix and mitigation process has been reviewed by Human right working team and SD committee on annual basis. To accomplish this objective, the Company has implemented the group-wide Delta Employment Policy (which in-line with ISO26000 and RBA code) and disclose on our website to facilitate the company's personnel to acknowledge their rights and obligation. Furthermore, the policy can be used by related business partners as the guideline for reviewing the company's operation. The 9 pillars of Delta's employment policy to retain our innovative and skillful employees are as following:

#### 1. Law & regulation compliance

**Sustainable Development Report** 

To comply with applicable labor or employment laws and international standards wherever it operates. To fulfill this commitment, the Company constantly strives to comply with local regulations and to meet international labor and human rights standards, including the Responsible Business Alliance Code of Conduct (RBA), Universal Declaration of Human Rights, International Labor Office Tripartite Declaration of Principles, OECD Guidelines for Multinational Enterprises, and more.

Due to the global rapid change of law and regulations, Delta has Government Relation and Legal department to ensure our compliance. These 2 functions' primary roles are to engage with government officials, policymakers, and regulatory bodies to influence policy, advocate for the organization's interests, and ensure compliance with relevant laws and regulations. It requires a deep understanding of both the organization's objectives and the political and regulatory landscape in which it operates.

Minimum 1 month notice for relocation case; for instance, typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them accordingly to Thailand's Labor Act B.E 2541clause 120. Periodic due diligence has been implemented to ensure labor rights, human rights and the rights of related stakeholders who might impacted by our operations. Since 2016 to 2023, no grievance in the workplace, environment, social and occupational health and

safety such as zero child labor, zero discrimination, air quality, noise but not limited to, a breach of the terms and conditions of an employment contract, raises and promotions, or lack thereof, as well as harassment, human right violation, violations involving rights of indigenous peoples and employment discrimination had raised by employees towards grievance and whistleblowing channels.

In response to the public case concerning the alleged denial of sick leave to a subcontract worker, which gained attention on social media in late September 2024, the company promptly initiated an investigation. The accused supervisor was subject to the company's internal disciplinary and legal procedures, with updates on the investigation's progress communicated transparently to employees and the public.

As outlined in the company's "Guidebook for New Employees," all employees are informed of their rights, including leave procedures and disciplinary guidelines, prior to signing their employment agreements. Specifically, on page 38, the guidebook details the leave process, which requires submission of a medical certificate for sick leave. This procedure is designed to maintain employment status, enable paid leave entitlements, and provide access to medical fund support for eligible employees.

In the case in question, the supervisor documented the employee's illness and assisted with the leave request in accordance with the company's standard procedure. However, a communication exchange within the workgroup's Line group was misinterpreted and subsequently publicized by another subcontract worker on social media.

Per the company's Rules and Regulations, Article 10.3/4, the supervisor was temporarily suspended (for no more than seven working days) while the internal and legal investigations were conducted. Since the investigation has not confirmed any wrongdoing, the supervisor has received regular pay during this period.

The investigation by the Samut Prakan Provincial Office of Labor Protection and Welfare, reported on October 4, 2023, concluded that the supervisor's request for a medical certificate was consistent with supporting the employee's right to sick leave, as stipulated



under the Labor Protection Act of 1998. Therefore, it was determined that neither the supervisor nor the company violated any employee rights under this legislation.

However, another employee who captured and shared a screenshot of the chat log publicly on social media misrepresented the incident, causing reputational damage to the company. This individual used an anonymous social media account, preventing the company from using the screenshot as evidence in legal proceedings. Furthermore, his/her social media page that disseminated this biased information has since been renamed and removed.

Following this incident, the company implemented Delta Group Non-Discrimination and Anti-Harassment Policy with zero-tolerance towards any form of discriminatory or harassing behavior through 2050. comprehensive retraining sessions for all employees, including subcontractors and on-site workers, focused on our code of conduct, rules and regulations, and information security protocols. To ensure full understanding and alignment with our standards, this training required a 100% score to pass, reinforcing each worker's role in sustaining our business and upholding our values.

As confirmed by the investigation, the supervisor's actions adhered to company policy, and the company has maintained its commitment to human rights. No human rights violations have occurred within our operations over the past three years. This case underscores our dedication to high standards in human rights, workplace ethics, and responsible business practices.

#### 2. Freely chosen employment

To prohibit hiring forced labor or child labor (under 18 years old), all jobs at Delta are voluntary and employees can voluntarily leave the company within a reasonable period after giving notice. The company prohibits hiring forced or child labor to ensure that all jobs are taken voluntarily, and employees can voluntarily leave the company within a reasonable period after resigning officially. This can be reflected by the growing number of positions filled by internal candidate reported on annual basis.







### not only discovered and appreciated each other's cultural traditions but also celebrated the rich diversity that strengthens our multinational community.

#### 3. Human Treatment

Delta refers to Universal Declaration of Human Rights (UDHR) and Responsible Business Alliance (RBA)'s quideline to prohibit any form of harassment or inhumane treatment, including sexual harassment, abuse, slavery, corporal punishment, threatening, exploitative, mental or physical coercion or verbal abuse of employees. We adhere to the target of zero harassment in our business process. As such, Delta have incorporated human rights principles, namely RBA's Code of Ethics and ILO's labor standards, into the Company's operations and developed our human rights policy based on the UN's Guiding Principles on Business and Human Rights - UNGP.

The company commits to protecting, respecting, and supporting our employees, business partners and vulnerable individuals or groups in all our business processes as outlined in the Company's Human Rights policy. We will ensure that human rights are respected and that human rights violations in all forms are prevented throughout the Company and our value chain. In this policy, roles and responsibility of related functions, coverage of prevention, communication channels, Protection of whistleblowers and confidentiality, investigation and penalties and remedy guideline, had clearly communicated. Since we consolidate ESG performance in 2016 up to 2024, no form of human right violation harassment, discrimination, inhumane treatment, violation of labor right, in had been noted raised through whistleblow@deltathailand.com

Since 2019, Delta Electronics Group conducts 100% on-line training subject Human Rights Policy and Responsible Business Alliance Code of Conduct. The online training material has prepared in English, Thai and Chinese to ensure its global employees full understanding of their rights and their responsibilities to related stakeholder. To reduce the digital divide, training rooms and schedule have been arranged for non-computer-user employees. The course requires 100% score on posttests to pass. Finally, 100% of the participated employees have passed the course.

According to a recent survey conducted across our major operational sites in Thailand, India, Slovakia, and within our supply chain, no permanent or contract workers under the age of 18 were employed in 2024.

In alignment with Delta Thailand's memorandum of understanding (MOU) with local technical colleges and universities, over 30 youth trainees were engaged to gain practical work experience prior to graduation. These trainees are fully protected in accordance with Thailand's Labor Act B.E. 2541, Chapter 4. For those in technical fields requiring the use of machinery or industrial tools, a designated coach accompanies them to ensure their safety. Their working hours align with those of production operators, with no overtime, and they receive at least the local minimum wage. Upon completion of their accredited training programs, there were no complaints from the trainees or their caregivers regarding any violations of rights.

#### 4. Non-Discrimination

The company hires its employees based on their capabilities and not to discriminate based on race, religion, nationality, age, gender, sexual orientation, disability, or any other reason which is protected by law for recruitment, training, awards, promotion, termination, retirement, or other employment conditions.

Delta aims for ZERO discrimination in our business process. We recruit, appoint, and develop our employees based on their capacities, and treat all in the same way, regardless of race, faith, color, nationality, age, gender, sexual orientation, marriage status, political affiliation or disability. However, Delta have many channel to support ZERO discrimination for instance 360 Magazine (A bi-monthly magazine dedicated to the Delta Electronics family) on August 2024 we published topic in Say It Out Loud 4: Proud to the Core - 360 DET Bi-monthly Online Magazine (deltathailand.com) for celebrating pride month together at delta.

In 2024, official (monthly) Without any new workers under the age of 18, 95.3% of our 4,730 new workers are under 30 years old. This makes significant change to the average age of our workers from 41 (2020) to 34 in 2021, 32 in 2022, 34 in 2023 and 32.6 years old in 2024 on average. Average tenure of female/male employee in 2024 was 6.95 (2023:5.89) /5.74 (2023:4.66) years which slightly increased.

For management, 73% are native to the country where they are employed and 29.06% are female. 16 disables were working with us in 2024. According to our recent survey, no employees declared themselves as Indigenous people.



#### Delta Electronics family in India, Southeast 360 Asia and Australia.

#### Sirirat Sodthaisong

I believe in true equality for all genders, as it strengthens both society and the workplace. At Delta, I'm proud we treat everyone fairly and with respect, regardless of role or identity. I fully support the push for marriage equality and the rights it brings for all.

### Nattaya Jantana

LGBTQ+ rights matter because everyone deserves equality. I feel safe and accepted at Delta, which helps me work confidently. I just hope coworkers understand that doing tough tasks doesn't change my identity as a woman. I'm proud to live openly—let's all live with respect and kindness.





The company works with focused groups, the welfare committee, and regulators to formulate and revise compensation and benefit policies to ensure fair welfare for all employees, regardless of gender. Key updates include:

- Equal marriage leave of 7 days for all couples
- Medical expense reimbursement for family members up to the employee's level.
- Spousal bereavement leave of 7 days.
- Compensation benefits in the event of a spouse's death
- The company is also studying the appropriateness of providing leave rights for children caregivers, including employees who are not the biological parent and same-sex couples.

Thailand's Marriage Equality Law is set to take effect on January 22, 2025, making the country the first in Southeast Asia, the third in Asia, and the 38th globally to legalize same-sex marriage. Officially known as the Amendment to the Civil and Commercial Code Act (No. 24) B.E. 2567 (2024), the law grants equal family rights to all individuals, regardless of sexual orientation, and establishes a legal framework for same-sex couples to marry and enjoy the same benefits as heterosexual couples.

The law's passage followed decades of advocacy by LGBTQIAN+ organizations, civil society groups, and political parties across both the government and the opposition. The House of Representatives approved the draft on March 27, 2024, with 400 votes in favor, while the Senate passed it on June 18, 2024, with 130 votes in favor. This milestone cements Thailand's reputation as a progressive leader in LGBTQIAN+ rights within the region.

Though a small group of our workers declare themselves as LGBTQIAN+ through our employee engagement activities, questions about welfare and benefit adjustments for LGBTQIAN+ employees are frequently raised through both employee relation communication channels, Khanom Talk activities, and social media chat boxes. Our updated compensation and benefits policy ensures inclusivity and equal treatment for all employees and their families.



#### 5. Working Hours

To establish a management mechanism for working hours in line with labor laws and regulations. Despite operating under special conditions required, employees are allowed at least one day off for every seven working days. ( Delta refer to Responsible Business Alliance (RBA) code of conduct which refer to Thailand's Labor Protection Act B.E. 2541 to monitor its employee's working day, working hours, overtime hours and annual leave utilization. Annually, Delta's working hours and holidays had informed its employees not less than 30 days before the next fiscal year. The working calendar had announced and be available on the company's intranet site for employee to plan their schedule. Our employees, including subcontracted workers, can review their wages, payments, and remaining leave days through the intranet and the e-OA application. To ensure fair compensation and benefits, if any discrepancies are found, they can request the payroll department to correct the information by the 20th of each month.

In spite of validity of employees' voluntary OT applications, their overtime records are not over 36 hours a week accordingly to Thailand's local regulation, Delta aim to align with RBA code of conduct regarding working hours by using following measures:

- Employees submit overtime requisitions or RBA working hours waiver requests through the OA system, subject to supervisor approval, to ensure eligibility for overtime pay and related facilities.
- Plant managers and the operations vice president receive weekly overtime summaries from the payroll system to support workforce planning.
- 3. The company applies the Delta Smart Manufacturing system and online applications to streamline processes and sustain 24-hour operations, using tools such as cloud-based stock monitoring, automated component insertion, and process simulation to reduce manual tasks and improve reporting efficiency.
- Continuous training builds multi-skilled operator clusters, enabling employees to substitute for one another and strengthen workforce flexibility.
- In urgent cases requiring specific expertise for overtime, supervisors review overtime records to ensure compliance with limits while assigning qualified operators to complete the task.

We provide flexible working hours for sales and FAE teams at our city offices, as well as for senior managers and executives (5% of total FTE), recognizing that their performance depends on customer engagement, global coordination, and strategic outcomes rather than fixed office hours. As these roles do not rely on factory resources such as electricity, air conditioning, or production process continuity, flexibility can be granted without affecting operational efficiency. In addition, employees who work during holidays or weekends and choose not to claim OT are eligible to use a specific leave code to swap their day off to a weekday, offering greater flexibility and supporting a healthy work-life balance. This arrangement enhances productivity, supports work-life balance, and strengthens talent retention, while reflecting Delta's commitment to a smarter, greener, and more collaborative workplace. This W2 leave code is also used to request work-from-home arrangements as part of our emergency preparedness plan, with no negative impact on employee performance evaluations.

Delta COO and CHRO review employees working hours with our plant managers on annual basis. In the reporting period, the company studied its worker's working hours by using sampling check method. Delta employees had not required to work overtime on a working day and/or holidays unless the employee's prior consent is obtained on each occasion, exceed overtime had found.





#### 6. Compensation and Benefits

Introduction

According to the company's Remuneration and Welfare Policy which is in-line with Thailand's Labor Act B.E 2541 Chapter 4. Thailand's National Wage Committee Notification on Minimum Wage Rate (No.9) Delta Electronics (Thailand) Public Company Limited places great importance on the remuneration package of its employees to ensure reasonable remuneration based on individual performance and in line with the Company's operation performance. Since the agreement signing day, all new employee will be informed about their role, working day, code of conduct, communication channel and their compensation and benefit by access Welcome onboard!, a quidebook for new employees and will be repeated on the Orientation day. In addition, the Company also places importance on remuneration by market benchmarking so that remuneration is fair within the organization and competitive with other companies. The Company has set the following guidelines:

- Employment and hiring shall be conducted with consideration for the necessity and appropriateness of a job. The hired employee must have an academic background, experience and ability to fit the position. He/she must also possess qualifications in accordance with the Company's rules and regulations.
- Command line and job division: The Company shall organize a command line and job division so that a job's scope of responsibility and position are clear and suitable to the nature of the Company's business operation. The Company shall regularly review this part of its policy.
- The Company manages remuneration, salary and wages fairly by taking into account factors such as gualifications, experience, job grade, position, responsibility and individual performance; when benchmarking with the salary rate of other companies with a similar business nature; the domestic wage rate, market conditions and demand and the Company's operation performance. In addition, the Company reviews the remuneration package in collaboration with labor unions every year. 100% of Delta employee receiving regular performance and career development reviews
- The company is considering setting up compensation schemes for management and other employees to provide long-term incentives when appropriate, such as an employee stock ownership plan (ESOP). In 2010, Delta raised the proposal of employee's stock option plan as agenda item 2 into its 1/2010 Extraordinary General Meeting of Shareholders. The proposed stock option is to create unity among directors and employees in many locations of the company and its subsidiaries as one team, one company. With the company's significant growth at that time, there will be many new businesses and new teams to add to create more value. As in the past 2 ESOP scheme in year 2000 (DELTA-W1) and year 2005 (DELTAW2), providing directors and employees with additional incentives through the grant of warrants has been a proven effective tool in maintaining and promoting loyalty as well as improvement of personal competency for continued success and growth of the Company. This agenda item must be approved with not less than three-fourths of the votes of the shareholders attending the meeting and having the right to vote. On the other hand, shareholders holding an aggregate number of shares exceeding 10 percent of the votes of shareholders attending the meeting must not oppose the offering of warrants to the directors and employees of the Company and its subsidiaries under ESOP 2010. Finally, the objection of this Agenda item was made by the amount of 117,875,122 votes, representing 10.74% of the total votes of the shareholders attending the meeting, this Agenda item was disapproved. However, due to the company's healthy growth, the company keeps studying ESOP.
- Welfare: The Company has a policy to take care of its employees' health and working environment to ensure their performance and efficiency. The Company also has a policy to lighten costs by providing welfare for the employees that is comparable with similar companies in the same industry or as prescribed by the laws. In addition, the welfare committee conducts monthly reviews of employee welfare.

#### 6. Compensation and Benefits

Since 2020, Delta conducted a study of ratio of basic salary and remuneration of women to men and gender pay gap to prove our policy of equal remuneration. According to our data in payroll system, our ratio of entry level wage compared to local minimum wage for both male and female worker at Thailand sites in 2024 was 1:1 We studied of how much our women in each job level get when a male worker gets 1 THB. The result of this study shows that when male worker get 1 THB basic salary, woman get THB 1.05 in average. Thus, the average gender pay gap in 2024 was less than 0%. In addition, when male worker get 1 THB compensation and bonus, female worker get 1.07 THB in average. Thus, gap ratio of women compensation to men was lower than 0.1 (For further details, please refer to the 2024 Gender Pay Analysis.) Moreover, the company also study our Employee Cost of Living to ensure adequate wages at or above cost of living estimates or benchmarks to the changing economic scenario.

In addition to public information of compensation & benefit , Delta employee benefit has described in above below. The company provides employee compensation and benefits that meet applicable laws, including industry-comparable wages, holidays with pay and legally stipulated welfare.

In addition to standard life insurance and healthcare (including disability and hospital admission), operative and executive staff are eligible for short-term and long-term incentives based on their years of service and ESG performance. According to the 2016-2024 financial statement, the company's provision for long-term employee benefits is set at an average of 78% of consolidated revenue (5-10% of basic salary). To optimize benefit and maintain transparency, the jointly-establish fund is managed by TMB Bank Public Company Limited. (Find 2024 Annual Report page 186. As at December 2024, the weighted average duration of the liability for longterm employee benefit of the company and its subsidiaries is 8-32 years (Delta Thailand's: 14 years) (2022: 8 - 22 years) Delta's guidebook for new employee, page 26-27.

A key annual event to recognize our colleague's contribution to our long-term growth is our prestigious Long-service Awards. In 2024, on the occasion of the Long Service Awards and Most Remarkable Employee Awards, the Company recognized 25 Most Remarkable Employees and 944 long-service employees for their loyalty and outstanding performance. In addition to years of service, Delta also considers discipline and ethical records. One hundred percent of our colleagues below senior management level are eligible to participate in these awards; however, employees who have received formal warning letters for issues such as corruption, ethical violations, or failure to meet ESG targets for three consecutive years are not eligible for recognition. Gold pendants of varying weights were presented to employees with 10, 20, 25, and 30 years of service, reflecting the increasing depth of their contributions and the growing value of the prizes over time.





#### 7. Freedom of Association

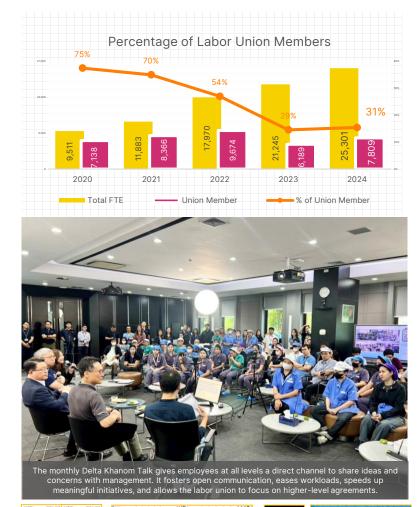
To respect the rights of employees to associate on a voluntary basis, Delta allows its global employees to organize labor unions and established an Employee relation department to fully engage its employee and communication channels according to local regulations.

In line with Delta's Human Rights Policy, Clause 1.6, the Company upholds employees' freedom to associate or affiliate with groups whose activities align with the Company's Code of Ethics and do not adversely affect its reputation or economic performance. This commitment applies to 100% of our global sites. While labor unions have not been established at certain locations outside Thailand, Delta continues to actively support diverse employee groups and initiatives led by its workforce throughout the reporting period.

Sub-contractor workers are also included in Delta Freedom of Association Policy since all the subcontract agencies are required to comply with RBA code of conduct where Freedom of Association is part of the code. According to the Bureau of Labor Relation's database, it is found that subcontract workers exercise their right of association by registering 3 new labor unions in 2023.

In 2024, Delta Thailand Group employed 25,301 full-time equivalents (FTE) across all transactions from 1 January to 31 December 2024. Of these, 7,809 employees (31% of total FTE) voluntarily joined the labor union and were covered by collective bargaining agreements. The increase in labor union membership compared to the previous year reflects stronger employee engagement and improved workplace stability. The unions -employer meetings are organized monthly to discussed about employee's welfare and benefit, work condition, industry's latest information, new laws and regulations and other employee right- related matters.

Following the establishment of the Employee Relations Department, Delta introduced multiple communication channels, both offline and online, including the monthly "Khanom Talk" event, which provides employees with a direct platform to share their concerns and suggestions with executives and management. The Company also launched "DET Employee," its official Line communication channel and Delta career Facebook page to keep employees informed about site activities, new laws and regulations, available services, and the progress of employer-union compensation negotiations. As a result, queries regarding employee-related policies declined. In addition, 21% of the FTE workforce consisted of subcontract workers, and notably, 92% of employees who joined in 2023 remained with the Company through the end of 2024, reflecting high retention and satisfaction levels.





















#### 7. Freedom of Association



In March 2024, Delta Thailand volunteers and Labor Union representatives delivered donated computers to underprivileged students at Ban Pang Khom School, Loei Province in Northeast Thailand. The donation provides computers and supporting equipment to rural schools to improve access to technology and support students with IT knowledge and skills training. This project also build a positive relationship between Delta and local communities and encourage Delta employees to get involved outside of the workplace.

As a major electronics company, Delta promotes quality education and academic opportunities supporting computers in teaching. IT education can help create opportunities and reduce educational inequality for students in rural Thailand.

Donated computers help teachers provide digital learning tools for students from low-income families, improving access to further education, and reducing inequality. This initiative uplifts communities and improve social mobility for families.



The 2024 Delta Mixed Basketball 3x3 Cup was more than just a sporting event. It celebrated connection, energy, and employee well-being. Designed to promote teamwork and healthy lifestyles, the event brought colleagues together in a joyful and dynamic atmosphere.

Held in October 2024, the game day saw enthusiastic participation from employees, with executives joining on the court, cheering from the sidelines, and presenting awards. Their involvement highlighted Delta's ongoing support for a positive and engaging work culture.

Family and friends filled the stands with encouragement, creating a vibrant and supportive environment. A shared lunch followed the matches, further strengthening the sense of unity.

This event reflects Delta's commitment to meaningful experiences that enhance both team spirit and overall well-being.



In June 2024, Delta Electronics India celebrated International Yoga Day with inspiring participation across the organization. Team members joined guided sessions focused on building physical strength, enhancing flexibility, and promoting mental clarity.

The event served as a reflection of the company's dedication to creating a workplace culture that values health, balance, and overall well-being. Through the practice of yoga, participants experienced the importance of mindfulness and the connection between inner harmony and daily performance.

Just as yoga fosters balance between mind and body, Delta's green technologies aim to create harmony between innovation and environmental responsibility. International Yoga Day offered a moment to pause and appreciate both personal wellness and the broader goal of sustainability.

### The 9 Pillars of Delta's Employment Policy

#### 8. Training Opportunity

To ensure equal opportunity for employee development and provide job-related training to enhance employee capabilities and skills, Delta aligns its employees' capabilities with the company's innovation and eco-efficient operation. The company keeps developing our employees' both hard skills and soft skills as a part of employee support and employee development programs. The company does not only keep focusing on deepening employees' capability, but also inspiring employees' motivation and potential to fulfill continuous growth.

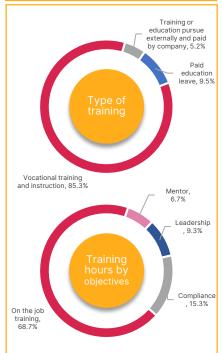
To realize the organization's long-term development and conquer future challenges, we provide a comprehensive and solid training platform to our employees. These training resources are distinguished into several different approaches according to different strategies and goals. On one hand is to diminish the gap between individual contribution and organization's need, on the other hand is to incubate core advantages for business's future transformation and environment challenges. According to the level-based human development scheme 100% of our employees receive free training, regular performance and career development reviews annually.

Since 2019, Delta benchmarks its average training our to global technologies companies. To reach the industry's average standard of average training hours, Sustainable Development Committee has proposed related parties to target to 40 average training hours per employee by 2025.

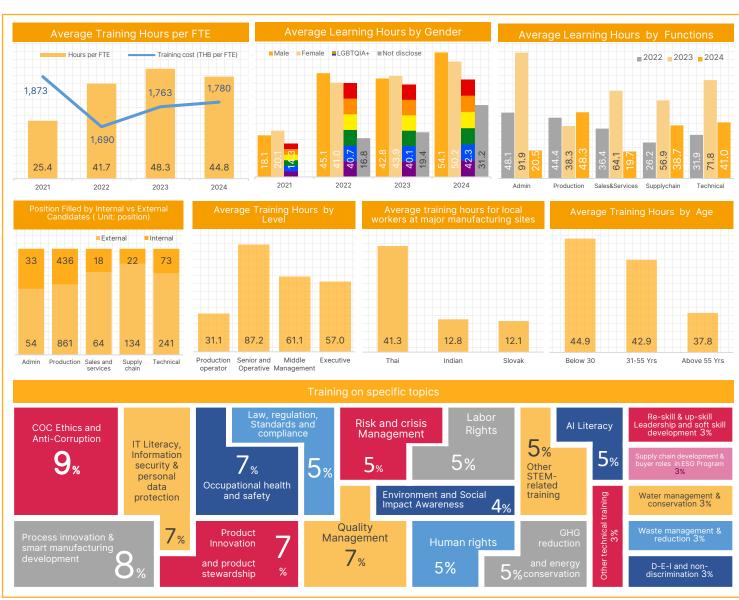
#### **Human Capital Development Measure** Team-Base Performance Appraisal Agile Conversation Management by Objective 360 Degree Assessment · Understand business direction and required competences of human resources. · Understand current employee potential. Plan Define critical position critical/talent gap. · Define talent pool. · Design well-balanced compensation framework for all employee categories. - Leadership Skill Development **Executive Level** - Integrated Strategic Management - Rotation among Delta Global Sites. Attractive compensation and benefit to MOU and CSR activity with domestic and DO international leading universities. - Leadership Skill Development · Implement happy and responsible Middle and Senior - Integrated Strategic Management workplace. Management - Rotation among Delta Global Sites - Business Networking Activity - Staff Exchange Among Delta Global Site Program · Employee satisfaction survey. - Law, Regulation and Standard Compliance CHECK Employee performance analysis. · Benchmark among Delta group. - Innovation and Expertise Training Programs (Vertical Skills Development) Middle and Senior - Management Skills Development · Benchmark within industry. Management · Whistleblowing and complaints tracking. - Cross-Function Skill Development (Horizontal Skills Development) - Open-Source Training - Education Funding and Bursaries for Next Degrees · Contract talent Development and - Corporate Culture, Value, Norm and Career Development Opportunity **ACTION** Nomination and Compensation committee - Corporate and Industry's Code of Conduct ESG Policy Training to adjust next step plan and action. Daily Employees - Operation Instruction, Quality and Disciplinary Training Programs - Human and Employee Right Related Training - Education Funding and Bursaries for Next Degrees

Introduction

2024 Total Training Hours 1,104,752 000 36% required Test



- Subcontract worker included in all statistics
- We restate all statistics of 2021-2023 accordingly to our 2024 100% coverage that cover all manufacturing sites and offices included in our Investment structure.
- Total training hours and all related breakdown in absolute number is stated in the unit of HOURS / FTE / YEAR



### Average hours of training per year per employee

When heading to digital transformation, and indeed change management in general, there are multiple players, and they all need to be lined up successfully in order to meet the organization goals. One of the most overlooked elements in digital transformation is the role of training new employees and providing ongoing professional support to existing ones. This is not only for Delta growth, but also for the employee decent work in better career path with us. In spite of the substantial increment of our workforce, Delta achieved its target of 40 hours per person per year by increasing the variety of training courses and approaches regardless of our employee's gender, age, job function or nationality.

### 1. Vocational training, work culture, job-base and on-demand training Orientation

Deep understanding of the company's value, goal, mission and code of conduct encompass our employee to provide better products and service to customers, uphold the company assets, interests and image and contribute to the sustainable operation and development of the company. In addition, sustainable development direction, environment and safety regulations, employees' rights, human rights, welfare and benefits, Information security measures, were included into the orientation program for 100% of new-hired employees. In 2023, 195,338 training hours of orientation had provided to Delta new employees.

#### Statutory and ethic training

Delta provides a series of timely training according to statutory requirement and RBA regulation. Every employee shall attend at least 1-hour annual training regarding to RBA regulation (including to uphold Human Right). In 2024, 9% of our 1,104,752 learning hours were statutory training hours recorded. Key courses related to this category of training included training of Labor Relation Act, Workmen's Compensation Act, Labor protection Act, Social Insurance Act and Responsible Business alliance Code of Conduct.



#### Professional competency-based

Training Delta prepares employees for equipping qualified capability by different segment, including Manufacturing related, Sales and Marketing related, supporting related and managerial related training programs.

A training roadmap and a clear career roadmap are also delivered to employees during the performance management cycle. In 2024, advance skill and training courses such as statistical process control, why-why analysis and fundamental data sign had arranged to strengthen our expert in various functions. 100% of security personnel are trained in human rights policies or procedures.

Leadership competency-based training Design for front-end Research and Development leaders, entry-level supervisor, middle and high-level manager. Focus on corporate's strategic goals, core value and competency delivery aligned with Corporate Multi-language training programs is also delivered. Since the company aims to growth with green solutions assembled from our South-east Asia and global manufacturing site, we add periodic courses and activities to boost inter-site collaboration.

#### Self-learning and experience-based Learning

To boost up expert and professional pools in various functions, Delta encourages our employees to attend advanced or continuing studies, provide a sponsorship and flexible working hour program for employees. Delta leverages Corporate and outside learning platforms to provide employees an open learning resources so that employees can learn along with individual needs without time or location limitation.



### 2024 Training performance

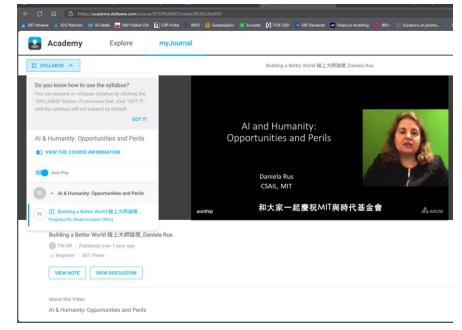
#### Vocational training, work culture, job-base and on-demand training Orientation

Travel fare, accommodation expenses and meal allowance for supporting employee's domestic and oversea learning for each level of employees had clearly announced and available on Delta's intranet. With IT security practice, the internet access authority had granted Delta's talent and specialists when specific on-line learning channels required.

In addition to the variety of training course, Delta utilize its IT platform as the key tools to reach the set target. We synergize global sites' best practices, knowhow and lesson learned and share on e-learning platform called "Delta Academy". 3,331 training Medias had prepared in English, Chinese, German, Slovak, Thai and Japanese to ensure Delta's global employees understanding on the practices shared. Delta also constructed an internal Delta Management System (DMS) for storing data in the traditional sense and integrating functions for smart search, document management, and expert communities. It greatly increases internal knowledge management, promotes inter-department information exchanges, and optimizes internal communication channels. In 2024, the Document Management System (DMS) accumulated over 12,000 records comprising knowledgeable documents and research. Concurrently, there was a steady annual increase in the number of users, reflecting a continued growth trajectory compared to the previous year

To encourage employees to use the DMS platform, we organized the "Gems Hunt" event for connecting employees through "use", "question", "sharing", and "approval" gems that reward employees for their use of the DMS platform. We then used the gems to analyze user behavior and promote platform optimization. To ensure employee's career development, Delta assess the various tools to 100% of our employees that companies use to measure individuals' performance and to what extent these tools are applied throughout the organization.

Delta Thailand organized Creative e-learning Media Contest to increase the variety of our on-line training course that can access from anywhere. From 60 media submitted, 5 winners who get higher vote from both employees and judging panel had awarded monetary and non-monetary prize. In addition to the variety of creative media and training topics, our employee's interest in learning from anywhere was significantly increased.





Corporate

### The 9 Pillars of Delta's Employment Policy

### Coaching and mentorship

According to global risks such as economic volatility, rapid change, and shifting workforce technological demographics, Delta would benefit from bringing its global managers together to align strategies, share best practices, and strengthen collaboration across regions. A united leadership network enables faster, more coordinated responses to market disruptions and emerging opportunities. It is equally important to have younger leaders and managers in key roles, as they bring fresh perspectives, adaptability, and strong digital fluency, which are essential for driving innovation, connecting with new customer segments, and ensuring the company remains competitive in a rapidly changing global landscape.

In 2024, 16% of our total learning hours were coaching and leadership training. Key courses related to this category of training included training of Labor Relation Act, Workmen's Compensation Act, Labor protection Act, Social Insurance Act and Responsible Business alliance Code of Conduct.



### Teams and networks learning

Employee development is shaped not only through formal training but also through shared curiosity, community, and collaboration. In 2024, the DET Book Reading Club was established to promote personal growth, leadership, and connection. Employees are invited to join monthly guided reading sessions and co-create podcasts under the theme "Read, Lead, and Share."

What makes this initiative unique is its inclusivity. The program covers contractual or part-time employees in the company's own workforce, alongside full-time staff. This ensures that everyone, regardless of employment type, can engage, learn, and contribute meaningfully.

Our group launched with 15 members and has since grown steadily through voluntary engagement. In 2024, six reading activities was conducted totaling 11 hours, reaching approximately 500 onsite and 300 online participants. Feedback has been consistently positive 90% satisfied, with employees noting improvements in communication, broader perspectives, and stronger crossteam relationships.

Beyond personal development, the club supports internal collaboration and cultivates a culture of shared learning. It also offers a practical, low-cost way to develop future leaders through peer-led facilitation.



#### Post-career pathway program

The age of retirement at Delta is 55, and the company also offers an early retirement program for employees aged 45 and above with at least 10 years of service. For those in these groups who are qualified and choose to work longer, additional skills training and re-qualification are required. However, if these employees prefer not to continue working, the company offers a post-career pathway program.

In the context of global risks such as talent shortages, demographic changes, and rapid technological advances, this program helps employees gain skills and confidence for the next stage of life, empowering them to pursue new careers, start businesses, or enjoy a fulfilling retirement. Examples of the program included agriculture skill training, training in food processing, advanced banana leaf handicraft, knowledge on investing in the stock market and choices of money savings. These programs covers both our own employee and contractual workers.



Delta employees at the Pradabos Foundation to learn organic agriculture and basic marketing skills for smart farmer.

#### **Cultural education**

Cultural education plays a key role in fostering a respectful, inclusive, and connected workplace. Each year, a Songkran celebration is held at the Bangpoo and Wellgrow sites to honor Thai New Year traditions. Executives and employees join together in meaningful activities such as bathing Buddha statues and the Rod Nam Dam Hua ceremony, where younger team members pour fragrant water into the hands of senior colleagues as a gesture of respect.

The program covers contractual or part-time employees in the company's own workforce, in addition to full-time staff. This inclusive approach ensures that all employees, regardless of employment type, can participate and feel connected to the organization's shared cultural values.

Participants often express appreciation for the event, saying it helps them feel recognized and more personally connected with colleagues. For the company, the celebration has helped strengthen cross-functional relationships, build mutual respect, and support a more cohesive and engaged work environment.

Rooted in tradition, the program continues to create tangible value by enhancing teamwork, morale, and a strong sense of belonging.



### Teams and networks learning

In response to shifting geopolitical dynamics and Delta's commitment to reducing greenhouse gas emissions, along with confidence in Thailand's growing renewable energy sector, the company relocated production of several highend products to its Thai facilities. This transfer included not only the products but also product owners from other countries, as well as new processes and advanced technologies introduced at the Thailand sites.

To ensure a seamless transfer while maintaining quality, Delta established the Cohesion Camp, a three-day, twonight program that brings together operational staff, senior operators, sales teams, and technical personnel. The camp covers megatrends, environmental, social, and governance risks related to rapid project transfer, compliance, new technologies, resource needs, and annual business plans and sales targets. Beginning with ice-breaking activities, interactive sessions encourage idea sharing across functional areas. In 2024, 6 camps were held across six business units with over 300 participants. Delta plans to continue these annual camps until transfers reach steady operation in line with internal goals, with the ultimate aim of ensuring quality and customer satisfaction.



#### Digital transition program

The company is committed to building digital readiness across its workforce. Through its digital transition program, employees are introduced to tools and systems that support ongoing transformation efforts. Topics range from foundational Al knowledge to practical training on new digital platforms, such as the electronic expense reimbursement system. These sessions help employees build confidence and adapt smoothly to digital workflows.

The program covers contractual or part-time employees in the company's own workforce, as well as full-time staff, ensuring inclusive access to development opportunities.

This initiative reduces manual work, improves data accuracy, and shortens processing time. It also fosters a workforce that is more confident with digital tools, contributing to greater efficiency and long-term scalability.

To evaluate impact, the company monitors training completion rates, adoption levels of key systems, and time saved on internal processes. Post-training feedback also helps guide continuous improvement and align outcomes with business goals.



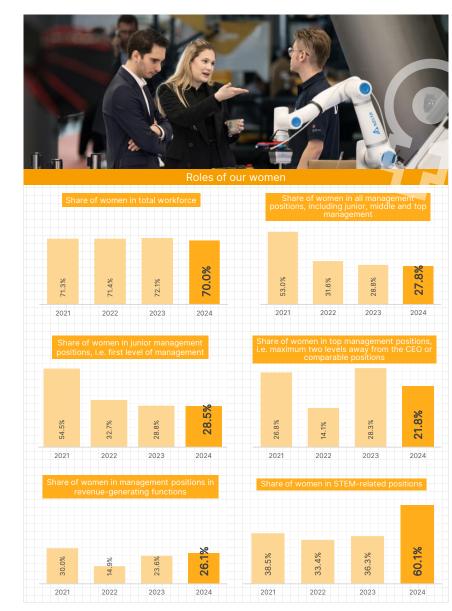
### 2024 Training performance

#### Programs for upgrading employee skills and transition assistance programs

Delta joined hands with the International Labor Organization (ILO) to implement MOU of "Women in STEM workforce readiness and development program". ILO addressed that the automotive and ICT, IT-BPO, and electrical and electronics sectors are identified as high-growth in Indonesia, the Philippines and Thailand respectively, presenting significant projected skills gaps and opportunities for growth for women over the next decade. These sectors are rapidly evolving and becoming more innovative, requiring critical soft and technical STEM-related skills. As a result, low skilled jobs are declining, and traditional blue-collar jobs are shifting to more skilled occupations. Therefore, the program aims to improve enterprises' productivity along with career prospects of women in STEM sectors. In turn, productivity is a key source of improved living standards for women and also a major contributor to economic growth. The second phase of MOU aims to upgrade woman employee's soft and technical STEM-related skills. This stage of training will enable opportunity for those who are already in employment but in low-skilled jobs with limited mobility to expand their career. The course comprised of High-end technical skills, or leadership and managerial training for those who are already in supervisory or mid-skilled positions.

As technology transformation accelerates as well as our timeline to implement Delta Smart Manufacturing (DSM), STEM knowledge is vital for our worker's decent work. Data science, basic statistics, Basic caramel for Automatics Test System and PLC (Programmable logic controller) programming training was added into our training schedule last year.

Through these diverse training programs, the Company has successfully preserved institutional know-how across generations, promoted gender equality, consistently advanced its green revenue milestones, reduced emissions in business processes to support the 2050 Net Zero target, maintained high customer satisfaction, strengthened a responsible supply chain, and achieved zero non-compliance with relevant laws and regulations over the years.



### 2024 Training performance

### 2. Paid education leave provided by and organization for its employee

According to our growth and role of Delta Thailand as headquarter of the South-east Asia Region, diversity of knowledge of our workforce is highly required. Delta provides paid on employee education in 3 categories include:

- 1) Skill development training course conducted by company.
- 2) Scholarships for employees pursuing further studies.
- 3) Vocational claim for Courses of Interest to Employees

Moreover, Delta provide education leave with a specific leave code to encourage knowledge and skills for employee.

In addition to educational bursary granted for our employees annually, to create experts in specific field that investment in on-site training is not worth, the on-site training resources do not meet the minimum requirement of the training scope, The expertise of trainers in the training company is not sufficient or exact certificate or examination or license required by law and regulations.



### 3. Training or education pursued externally support

The company encourages employees to continuously develop themselves, especially through in-depth learning or new things from external knowledge sources. When training with external parties is required, Delta pays for travel fees, expense of training material, the course enrollment and the examination application to support development of employee competence.

In 2024, our two ESG specialists participated a two-day, on-site Global Reporting Initiative (GRI) Certified Training Course on GRI Standards 2021 Update, conducted by external institute. The goal of this training is to develop a reliable and traceable ESG disclosure that meets our organization's sustainability performance requirements for all stakeholders. This is a critical step in creating long-term organizational sustainability.



#### 4. Training on specific topic

Up to our focused risk, business context, updated law and regulations and stakeholder expectation; training on specific topic has planned. Code of Conducts, Anticorruption, Human right policy, RBA and IT security courses were implemented by 100% of our employees.

In 2024, to fasten the growth of Green revenue, Delta allocate higher investment in Sales representatives' Value-based Selling training. Series of training and workshops with variety frequency, ESG aspects and skills had designed and deployed to our SEA sales teams to enrich their deep understanding in Delta product and services ESG value and how to provide informed decision making to the customers. Delta's ESG strategy, our committed SDG, megatrend and global challenges, WEF risk disclosure, products and service available at other sites; for instance, are part of Monthly SLCT Meeting, bi-annually SEA sales meeting and Annual Seminar.



### 9. Health and Safety

#### Status of Risks We Have Kept Our Eyes On

Advanced robotics and Al-based systems are increasingly used to automate both physical and cognitive tasks across industries such as manufacturing, healthcare and education. These technologies bring important health and safety benefits by removing workers from hazardous environments, reducing physical strain, lowering the risk of long-term injuries, and easing cognitive workload. At the same time, they also present new challenges, including accidents from malfunctioning machines, exposure risks if systems fail, and the danger of overdependence on automation without adequate backup skills.

Introduction

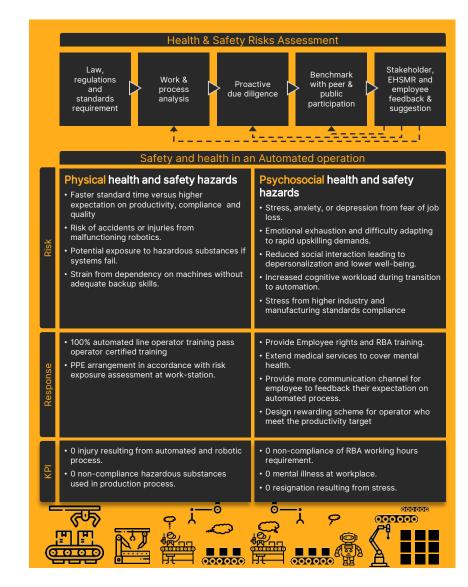
Psychosocial impacts are equally significant. Workers may experience stress, anxiety or depression due to fear of job loss, emotional exhaustion from rapid upskilling demands, or difficulties adapting to new work routines. Reduced social interaction and depersonalization can affect well-being, while increased cognitive workload during transitions may lead to fatigue. To address these risks, health and safety management should adopt a human-centred approach, ensuring early worker involvement, clear communication, ongoing training, and active prevention of deskilling to protect both physical and mental well-being in the digital age.

To support our employees' work-life balance and mental health, we ensure that they take their full paid annual leave each year. If employees are unable to use their entitled vacation days, the unused days are "bought back" by the company, with the value calculated as the employee's daily wage multiplied by the remaining vacation days and added to their year-end bonus.

#### **Strong Action with Partnerships**

In addition to IEAT's certification process that affirms its close monitoring of Delta Thailand's environmental performance, communication channels such as delta@whistleblowing.link and OHSC@deltathailand.com are always open to the public to report any violations of environmental regulations or human rights.

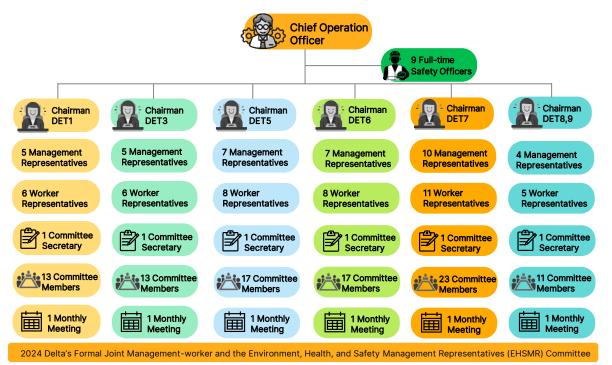
Delta's Safety, Health and Environment Committee has been established to drive, monitor, review, and improve the company's environmental and safety performance. The committee also provides timely and appropriate countermeasures for any confirmed violations. As of 2024, there were no cases of non-compliance with environmental laws or regulations, no significant fines, no nonmonetary sanctions, and no cases brought through dispute resolution mechanisms.



### 9. Health and Safety

To provide a safe and healthy working environment in accordance with the required safety and health regulations, we strive to establish and maintain an occupational health and safety management system that defines operational procedures and monitors the continuous improvement implementation in safety and health performance. Delta conducts internal occupational safety, health, and environment inspections at each plant complying with the Ministerial Regulation on the Provision of Safety Officers, Personnel, Units, or Groups of Persons to Perform Safety Operations in Workplaces B.E. 2565 (2022) and OHS Act B.E. 2554 in-line with ILO's Code of Practice on Recording and Notification of Occupational Accidents and Diseases (Code of Practice).

Delta's corporate mission is "To provide innovative, clean and energy-efficient solutions for a better tomorrow". We continuously implement world-class corporate social responsibility and sustainable development practices. Our Company complies with Ministerial Regulation on the Provision of Safety Officers, Personnel, Units, or Groups of Persons to Perform Safety Operations in Workplaces B.E. 2565 (2022), Environmental Management Standard (ISO14001), Occupational Health and Safety Standards (ISO45001), and industrial sector standards, Responsible Business Alliance (RBA).



Delta also accesses occupational health and safety risk based on employees' risk exposure in each production and business process ensuring the safety and quality of food, water, and well-being in the workplace. According to our Environment, Health, and Safety policy (OHS policy) (Thailand) (India) (Slovakia), 100% of our employees and subcontractors at our major manufacturing sites in Thailand, India, and Slovakia comply with ISO45001 standards, verified by independent external audits of health, safety, and well-being.

100% of Delta global manufacturing workforce (including subcontractors) is managed under formal joint management-worker and the Environment, Health, and Safety Management Representatives (EHSMR) Committee. All members of these committees have completed the Occupational Safety, Health, and Environment Committee training conducted by qualified trainers or training companies, in accordance with the Ministerial Regulation on the Prescribing of Standards for Administration and Management of Occupational Safety, Health and Environment B.E 2549. To ensure the effectiveness and quality of EHSMR operations, committee members are required to participate in monthly meetings. The minutes of these meetings, along with member attendance, are reviewed by the Chief Operation Officer.

### The 9 Pillars of Delta's Employment Policy

#### 9. Health and Safety

In 2024, our EHSMR Committee agreed to decentralize ESH control authority to each factory to enable an agile response to the rising health crisis. This inclusive committee comprises 38 employer representatives and 44 employee and labor union representatives—totaling 94 committee members—along with 6 secretaries. All committee members meet the legal qualification requirements. In addition, essential trainings on corporate governance policy, legal and standard requirements, human rights, industry codes of conduct, and other ESG targets have been communicated and conducted. The committee is responsible for establishing policies, activities, and measures related to the prevention, investigation, auditing, and management of emergencies, work-related accidents, illnesses, and injuries.

Previously, all proposals from the committee required approval from the Chief Operating Officer, who served as the sole chairperson. With the decentralization of the EHSMR organization, the implementation of safety procedures, particularly for risk-prone processes, machinery, labor-intensive tasks, and change management can be executed more accurately and promptly, tailored to the specific local context, operational nature, and type of emergency. The EHSMR Committee reports to the Chief Operating Officer on a monthly basis and provides an annual report on key activities and performance to the Sustainable Development Committee.

The committee also offers various communication channels for workers to report work-related hazards and hazardous situations, along with explanations of protections in place to prevent retaliation. These channels are also available for workers who wish to remove themselves from work situations they believe could cause injury or ill health.

| Safety   | Health  | Environment  | Reporting line/ Communication channels  | 48   |
|--|---|--|---|--|
| Morning talk (in production line) Stationary 6S Audit. ESD discharge before operation process. Machine and working area safety inspection. Forklift and its route inspection. Personal protection equipment inspection. Sub-contractor's work permit review. Security personnel meeting. COVID-19 risk screening.  | Drinking water quality inspection. Canteen, food and cooking areas hygiene inspection. Clinic and ambulance readiness inspection. Breastfeeding corner inspection.  | Incoming hazardous substance inspection. Chemical storage inspection. AHU system inspection. Air pollution and related factor inspection.* Scarp room inspection. Waste and effluence record.  | Supervisor.     Related-department manager.   | Our communication channels for   |
| Facility team (+6S team) meeting.*     Operation weekly meeting.     Safety cross audit.   | OHSAS team meeting. Operation weekly meeting.   | Environment team meeting.     Operation weekly meeting.  | Department managers.  | workers and related<br>stakeholders to contact<br>EHSMR committee are<br>as following:   |
| New staff orientation. First aid kits, medicine and stretcher inspection. Eye-wash basin at chemical storage inspection. Risky workstation and injury rate review. ESHMR Meeting.  | New staff orientation. Emergency route and related facilities inspection. Quality pregnancy knowledge training Pest control inspection. Injury and disease rate review ESHMR Meeting.   | New staff orientation. Stationary 6S audit Chemical spill inspection. Energy, water and waste management performance review. ESHMR Meeting.  | Plant manager. ESHMR committee. Operation vice president.   | Email: OHSC@deltaww.com     Telephone: +662 709 2800     ext. 6401     Delta Employee relation   |
| Stakeholder engagement. (labor union meeting, safety week, safety home trip activity, community interview, regulator activity participation, occupational and executive safety personnels training, supplier safety audit, sub-contractor training) ISO45001 standard compliance review. Building and alarm system inspection. Fire drill and evacuation rehearsal. Emerging risk, risky workstation and injury rate review. Radiation inspection. Work environment inspection. Transportation condition inspection. | Stakeholder engagement. (safety week, injury case interview, regulator activity participation, supplier health and welfare audit) ISO45001 standard compliance review. Influenza and cervical cancer voluntary checkup. Injury and disease rate review. General, emerging risk and risky group health checkup. Social security rights training. | Transportation condition inspection. Energy, water, waste, effluence and GHG management performance review. Supplier natural resource and environment management audit. Chemical spill case summary. ISO14064 and 14001 compliance review. | Labor union. Related department managers. EHSMR committee. Sustainable development committee. Regulator and public. | official Line group     Suggestion box     EHSMR worker representative     at employee's site  "Delta established various periodic activaties and audits to ensure inclusive." |
| New employee health check . Civil construction approval process. Sub-contract work permit sampling check. Emprepary case meeting.  | New employee health check . Civil construction approval process. Sub-contract work permit sampling check. Fmergency case meeting.   | Stakeholder engagement. (education week, community interview, regulator activity participation)  | Sustainable development committee.     Regulator and public.  | safety and well-being<br>through our operation."   |

### 9. Health and Safety



| Calculate score the level of risk   |                  |               |                       |                       |
|---|------------------|---------------|-----------------------|-----------------------|
| Risk leve<br>score  |                  | Chance        | ×                     | Violence              |
| Table to show level score of risk : OHS risk Assessment   |                  |               |                       |                       |
| Chance<br>Violence  | Difficult<br>(1) | Few<br>(2)    | Medium<br>(3)         | High<br>(4)           |
| Few<br>(1)  | Few<br>(1)       | Few<br>(2)    | Accept<br>(3)         | Accept (4)            |
| Medium<br>(2)   | Few<br>(2)       | Accept (4)    | Accept<br>(6)         | High<br>(8)           |
| High<br>(3)   | Accept<br>(3)    | Accept<br>(6) | High<br>(9)           | Not<br>Accept<br>(12) |
| Very<br>High (4)  | Accept<br>(4)    | High<br>(8)   | Not<br>Accept<br>(12) | Not<br>Accept<br>(16) |
| Specify level risk 1-2 score : Adjust level risk "Few" 3-6 score : Adjust level risk "Accept" 8-9 score : Adjust level risk "High" (Significant Assessment) 12-16 score : Adjust level risk "Not Accept" (Significant Assessment) |                  |               |                       |                       |
| Specify level risk : OHS risk Assessment  |                  |               |                       |                       |



Delta organizes cross-site audits (internal inspections), conducted jointly by OHS committee members and audit personnel in accordance with formal agreements. Complete audit plans and task forces audit Environment, Safety and Health (ESH) documents, results of risk assessments, Safety, Health and Environment controls and operations, monitoring and measurements, as well as the work environment including wastewater quality, air quality, noise levels, lighting sufficiency, equipment, and onsite operations. These audits are implemented as due diligence to ensure compliance with the ISO 45001 management system and related Safety inspection procedure, OHS risk, and hazard assessments to identify potential sources of harm in the workplace.

In addition to complying with laws, regulations, standards, guidelines, and industry codes of conduct, we conduct work and process analyses and internal due diligence to ensure the wellness of our workers. Delta also engages stakeholders to understand their expectations. Feedback from suppliers, customers (through the Suppliers' Social Responsibility Management Measures), visitors, and investors helps us achieve a high standard of Safety, Health, and Environment (SHE) management. We have also incorporated OHS criteria into procurement and contractual requirements.

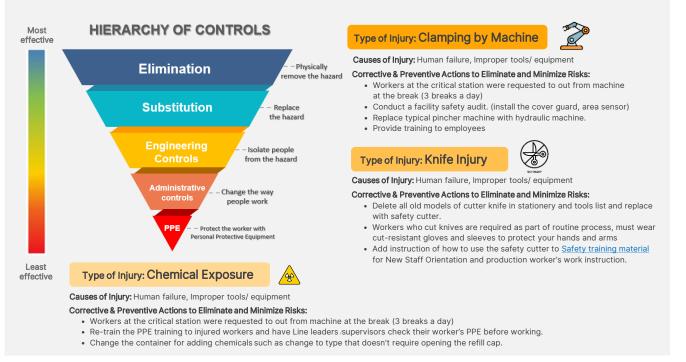
Benchmarking with peers in the same industry and similarly sized companies in other sectors, which allows us to accelerate the development of our employee health and safety programs. For example, our quick response to preparing safer workplaces to mitigate the spread of COVID-19 was informed by learnings from peers in countries that experienced earlier outbreaks.

At Delta, occupational health, safety, and environmental (OHSE) factors are included in our normal risk assessment process. This helps prioritize and align action plans with quantified targets to address risks. Further details are available in our Annual Report page 49-57 and OHS risk identified.

### 9. Health and Safety: Incident Investigation

With a zero-accident target, our professional-level safety officers, who have been trained in human rights policies and in procedures for investigating and planning, plan for regularly safety inspections to prevent and investigate work-related injuries, illnesses, diseases, and incidents as well as management of change (MOC). Following our ESH standards to ISO 45001, we track injuries among both our workers and subcontractors based on OSHA methodology. Our OSHA is not only to demonstrate the effectiveness of our strategies, policies, procedures, and continuous improvement processes under our Management of Change (MOC) system, but also to ensure smooth operations by supporting our workers' health and wellness. The data did not include other workers who work at our sites such as canteen worker, nurse, independent auditor who process their on-site audit and agents from import-export firms because the subcontracted workers are not under the direct management or operational control of the company. Based on injury type analysis and consensus from the EHSMR, below is a sample of our implementation efforts and progress evaluations in reducing and preventing health issues and risks in line with our targets.

For work-related injuries sustained by our employees, Delta fully assumes responsibility for medical expenses, undertakes corrective actions, and supports employees in obtaining compensation from the Social Security Office as appropriate.



### **Accident Occurs** Patient/ witness report to leader/supervisor Nurse evaluates severity injury of patient and first aid and conduct first aid In minor case In major case to conduct first aid to conduct first aid and and return to work transfer to hospital Write primary investigate report and submit to Safety officer (by Leader/ Supervisor) Investigate find out root cause of injury then suggest the safety measure to prevent accident occur again (by Leader/ Supervisor, Safety officer, Worker, All concerned to participate) Safety officer to conclude accident investigation and report to safety management safety management reviews accident investigation - Safety measure Then, assigned responsible PIC of corrective and preventive action Safety officer follow up corrective and preventive action. - Critical case close loop lead-time within 3 working days. - Major case close loop lead-time within 7 working days. Minor case close loop lead-time with in 15 working days. Safety offer add accident case into the agenda of OHS committee When accident occurred by critical case, dismemberment or death the committee must the meeting suddenly to corrective and preventive action and establish the safety measures

A flow chart of Corrective and Preventive Action related to Environment, health and safety (Evaluation of progress in reducing/preventing health issues/risks against targets when an accident occurs)

### 9. Health and Safety: OHS Training

Health and safety training during the climate transition period are crucial to protect the well-being of workers, communities, and the environment. By prioritizing safety and incorporating climate-specific considerations, we should be able to successfully navigate the challenges of the transition while safeguarding the people involved.

After our focus on communicable and emerging disease training in 2020-2021, Delta's backed to our focus to cope with health and safety risk, climate-specific hazards, disaster preparedness, hazard from new technology used in business processes and emergency response and evacuation procedures (Health and Safety Manual, Page 80-231) for integration of actions to prepare for and respond to emergency situations.

Delta provides inclusive and equitable basic health and safety training such as basic fire-fighting, health and safety law, annual fire drill for every workers. In the reporting year, OHS trainings were provided to employees and other relevant parties to raise awareness and reduce occupational health and safety incidents. We engaged various specialists to deliver specific trainings, such as severe weather and flood response rehearsals and chemical leakage preparedness. A total of 81,647 training hours (7.4% of the company's total training hours in 2024) were provided free of charge to 100% of our workers.







Delta provide inclusive and equitable basic health and safety training 100% of our workers without any charge



























9. Health and Safety: Work-related injuries and work-related ill health



#### 2024 Work-related Injuries and Work-related III Health Performance:

- The LTIFR trend from 2021 to 2024 shows improved workplace safety, with a notable decline in incidents for all
  workers and subcontractors in Thailand. Since 2023, as the data scope expanded to include India and Slovakia, the
  overall LTIFR remained low.
- High-consequence work-related injuries of employee and subcontractor (cases): 0
- Work-related and transportation-related fatalities of employees and contractors (cases): 0
- · Number of fatalities as a result of work-related injury of employee and subcontractor (cases): 0
- · Number of fatalities as a result of work-related ill health of employee and subcontractor (cases): 0
- · Recordable work-related ill health (cases): 0
- Occupational illness and disease frequency rate of employee in Thailand operations (per 1,000,000 hours worked): 0
- Additional 2024 performance data has been published in <u>Sustainability in Numbers</u> page 22-34.

|   | <ul> <li>Zero Accident Target</li> </ul> |
|---|--|
|   | <ul> <li>Fatalities</li> </ul>           |
| U | <ul> <li>High-consequence</li> </ul>     |

work-related injuries and work-related ill health

- · For both Delta employees and subcontracted workers.
- Since 2015, when we started collecting ESG data for public disclosure (10 Years).
- Progress is evaluated against targets for reducing and preventing health issues and risks, supporting our Zero Accident goal by 2030 for employees and contract workers.
- From 2020 to 2022, the reporting scope covered Thailand only; since 2023, it was expanded to include Thailand, Slovakia, and India.

|       |          | 202  | 21    | 2022 | 2     | 202  | 3    | 202   | 24   |
|-------|----------|------|-------|------|-------|------|------|-------|------|
|       |          | EMP  | SUB   | EMP  | SUB   | EMP  | SUB  | EMP   | SUB  |
|       | Total    | 3.07 | 24.75 | 0.91 | 2.25  | 1.07 | 1.53 | 0.22  | 0.49 |
| LTIFR | Thailand | 3.07 | 24.75 | 0.91 | 2.25  | 1.10 | 1.57 | 0.15  | 0.55 |
|       | India    | 0    | 0     | 0    | 0     | 0    | 0    | 0     | 0    |
|       | Slovakia | 0    | 0     | 0    | 0     | 1.02 | 0    | 1.44  | 0    |
|       | Total    | 4.07 | 6.79  | 6.81 | 11.80 | 7.04 | 7.67 | 2.91  | 2.58 |
| LWR   | Thailand | 4.07 | 6.79  | 6.81 | 11.80 | 5.94 | 7.87 | 1.27  | 2.87 |
|       | India    | 0    | 0     | 0    | 0     | 0    | 0    | 0     | 0    |
|       | Slovakia | 0    | 0     | 0    | 0     | 0    | 0    | 28.84 | 0    |

Note:

EMP: Delta employee SUB: Delta subcontractor

LWR: Lost Workday Rate

Vehicle

shock

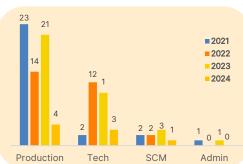
# The 9 Pillars of Delta's Employment Policy

Recordable Injuries Breakdown by Type of Incident

### 9. Health and Safety: Work-related injuries and work-related ill health

#### 21 2021 15 2022 Delta 2023 **Employees** 2024 (Permanent) Including Thailand, Slovakia, and India Knife Slip, Trip, Transport &



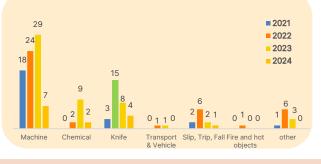


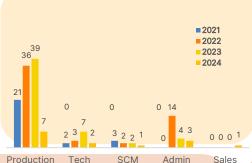




### Subcontracted and other workers (Temporary) Including Thailand, Slovakia,

and India







- Data is collected by Safety Officers in accordance with the ISO 45001 management system and OSHA data collection methodology.
- Close call data for 2017-2018 is not available.
- The scope of injury investigations includes commuting incidents that may be caused by transportation organized by Delta for our workers.
- The injury rate for Delta employees is calculated based on 1,000,000 hours worked.
- A recordable case is counted from the first day the employee or subcontracted worker is unable to perform their regular duties.
- Reported injury statistics include all types of subcontracted and external workers.
- Over the past four years, there have been no high-consequence injury cases at Delta Thailand and its subsidiaries that resulted in an absence of more than 60 days.
- The reported chemical hazards were primarily caused by epoxy adhesive (DNE-610), used in the core assembly process, through eye contact. Lost workdays related to these chemical hazards were only for recovery from temporary irritation.
- Zero work-related illness includes both infectious and non-infectious diseases.
- 10. Most other accidents were resolved at the first-aid stage and are therefore not counted as recordable injuries.
- Reported injury cases exclude those resulting from the pandemic.
- 12. From 2020 to 2022, the reporting scope covered Thailand only; since 2023, it was expanded to include Thailand, Slovakia, and India.
- 13. The LTIFR trend from 2021 to 2024 shows improved workplace safety, with a notable decline in incidents for all workers and subcontractors in Thailand. Since 2023, the data scope expanded to include India and Slovakia, the overall LTIFR remained low.





- Zero Accident Target **Fatalities** 
  - High-consequence work-related injuries and work-related ill health
- For both Delta employees and subcontracted workers
- Since 2015, when we started collecting ESG data for public disclosure (10 Years).
- Progress is evaluated against targets for reducing and preventing health issues and risks, supporting our Zero Accident goal for both employees and contractor workers. (zero accident target year: by 2030)



### 9. Health and Safety: Occupational Diseases

Delta's eco-efficient operations not only help lessen environmental impact but also mitigate the rate of occupational diseases. Delta recognizes that 43% of our total employees are involved in routine work or activities that expose them to risks associated with occupational diseases, as announced by the Ministry of Labor of Thailand on August 15, 2007.

The company has established a Personal Protective Equipment (PPE) Manual and provides training on occupational health and work environment for new employees. Delta also continuously monitors exposure to hazardous substances and the list of materials used. These results are used to adjust work practices or implement engineering improvements to reduce the risk of occupational illness.

Delta targets zero fatalities from work-related ill health. Although we have transferred production from other associate sites in Asia to meet the rising demand for networking and telecom power. In 2024, the percentage of workers exposed to hazardous factors in Thailand decreased significantly, from 43% last year to 36% of the total workforce (19,429 full-time equivalent employees and subcontractors)

The risks these employees are exposed to in their daily work include noise, particulate matter, mineral oil, acetone, x-rays, ionizing radiation, lead, tin, light, thinner, and heat. These hazards are assessed by an independent professional physician in collaboration with the Occupational Health and Safety Management Representative Committee. Employees in high-risk groups are encouraged to participate in annual health checkups conducted by independent physicians.

Recent specific checkups found 0% contamination of hazardous substances in blood and urine, indicating that both immediate and chronic effects or diseases from processes such as manufacturing, stamping, soldering, labor-intensive work, grinding, and chemical handling are being properly managed. The annual checkups are to prevent diseases caused by chemical agents and specific processes, such as hearing loss from sound-intensive work, chronic physical hazards, occupational respiratory diseases, occupational dermatitis, musculoskeletal disorders, occupational cancer, and impacts on the reproductive system.

Delta India and Delta Slovakia are, our two major manufacturing plants included in the disclosure, mainly involved in industrial automation and product assembly; thus, there is no evidence of work-related ill health. While our sales office employees mainly focus on customer service, they are not exposed to work-related health risks.

Finally, no medical treatment was required for any screened employees. As a result, Delta has achieved zero occupational disease case and zero occupational disease-related fatality for the eighth consecutive year.



เวลโกรว์ (Wellgrow)

DET7

วันพธ

Wednesday

9.00-12.00 u./hrs.

# The 9 Pillars of Delta's Employment Policy

### 9. Health and Safety: Promotion of worker's health



Did you know?

Chronic stress can affect your health, causing issues like insomnia, headaches, or a weakened immune system Don't let stress harm your well-being!

Open up and try a consultation with a psychologist to strengthen your mental health just like your physical health.

PROMOTION WORKER'S HEALTH **FOR DELTA FAMILY**  Delta provides health and safety services to ensure workers' long-term healthiness and well-being. The service includes free personal protection equipment (PPE), medical fee, dental fee, and insurance, full-time safety officers, medical room, free annual health check, first-aid kit, on-site Automated External Defibrillator, AED, parking lot and rest room for disables, sport club, reading club, health training, activity subport well-being, onsite ambulance, and work injury leave without impact to employee's incentive and bonus.

In addition to the mention basic health and safety service, Delta also offers voluntary health promotion services and programs to workers. Since 70% of our employees are women, major programs to promote worker's health related to quality pregnancy and motherhood.

By 2030, Delta implements various activities to ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programs.

#### Woman Health and Birth Plan Training

The health and well-being of a mother and child at birth largely determines the future health and wellness of the entire family. The outcome of childbirth, however, is not the only factor of importance in a mother's wellbeing. In preparing to give birth, women, knowingly or unknowingly, develop a birth plan. Birth plans training generally include information such as resources required for reproduce, where a woman wishes to give birth, who will attend a birth, and what forms of medical intervention and pain relief will be used. The birth plan is a tool that outlines a woman's expectations for her birth and can open communication between a woman and her care providers, providing the woman with knowledge prior to giving birth.

Delta also collaborates with Thailand's Department of Health to hand out Prenatal Vitamins to its female employees who plan to have kid. Delta female workers at the age 20-34 year who plan to have kid will be trained and followed up to have proper nutrition.

Quality Pregnancy Program: Due to demographic change and technology market demand ramp up, female worker in the industry exposure to risk of inequality pregnancy. It is broadly forecasted that Thailand's population grew only 0.4% in 2015, down from 2.7% in 1970. If this trend continues, the annual population growth will be down to 0% in 10 years. This situation should be worsened with inequality pregnancy. For instance, a quality pregnancy is vital for industry to support the countries to have sufficient population to grow the country. Weekly, these applicants will get Fero-Folic vitamin tablets. The Fero-Folic supplements help with prevention and treatment of iron deficiency anemia and to supply a maintenance dosage of folic acid. The company also provides training for new-faced mothers to handle their pregnancy and grow their children with quality of life.

Introduction

# The 9 Pillars of Delta's Employment Policy

### 9. Health and Safety: Promotion of worker's health

#### Welcome Delta's Child Program

Delta provides monetary and non-monetary giving to mother who has a newborn baby to maintain their quality of life after the delivery period and impact both their health, mental health and financial status. In return, this program helps us to maintain an outstanding rate of employee return to work after give birth.



#### Free Cervical Cancer Screening

by Prep and PAP methodology. Cervical cancer is the fourth most common cancer in women. According to the World Health Organization's study in 2018, an estimated 570,000 women were diagnosed with cervical cancer worldwide and about 311,000 women died from the disease. When diagnosed, cervical cancer is one of the most successfully treatable forms of cancer, as long as it is detected early and managed effectively. 2023 was the 8th year we arrange a voluntary on-site free cervical cancer screening for our women

#### **Breastfeeding Corner**

Delta female workers at the age 20-34 year who plan to have kid will be trained and followed up to have proper nutrition. Delta has established breastfeeding corners since 2008 in support of the Ministry of Public Health's Quality of Life for Working Woman Promotion Project. Delta encourages and facilitates its employees to provide their infants breast milk for at least 6 months after birth. The breastfeeding corners are rooms where mothers can extract and store breast milk during working hours. This saves employees THB 4,600 per month in expenses for infant formula and contributes to the environment by saving water that would be used to make infant formula and preventing the release of greenhouse gas from infant formula containers.

As part of breastfeeding program, ex-breast-feeding corner users also help to consult the new-face mother to fully utilize the breast-feeding corners and other related facilities. These tangible results have earned Delta recognition as an industry role model and as a coach for organizations in Thailand on breastfeeding management and promotion at the workplace. Delta Thailand is under process to consider parental leave for male workers to strengthen our initiative to provide good health and wellbeing.





### Delta Happy 8 Workplace

Our Employee is our innovation creator and the key factor to leverage the company's sustainable achievement. Delta Thailand always pays its attention to human resource development with clear target and strategy accordingly to our Group-wide strategy. This will be another way to facilitate the organization to continuous and sustainable growth.

The company establishes a "Happy 8 Workplace" program initiated to continuing its human resource retention activities based on "Happy 8" guidance. The "Happy 8", the guide to human life's balance, aims to encompass our employees to be happy in their 3 aspects of life. The overlapping aspects: personnel aspect, family aspect and social aspect respectively, should be managed to be in balance. Healthiness, well-being, understanding, morale and professionalism in one's career will result in employee's engagement and retention which will drive the organization to sustainable growth. Until 2024, the company continued to implement this program aimed at promoting the well-being of all employees.

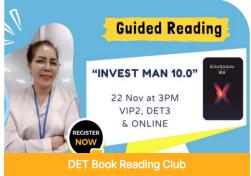


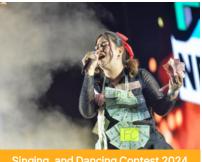
"Delta Happy 8 Workplace"

### 9. Health and Safety

#### Promotion of worker's health









Singing and Dancing Contest 2024

**Nurse and Emergency Response Team** 





**Delta My Club** 



#### **Delta My Club**

The company has organized the "Delta My Club" activity to allow employees to come together and engage in activities they enjoy throughout the year. These include various clubs such as football, basketball, badminton, volleyball, yoga and aerobics, travel, music, community service (CSR), cooking and gardening, as well as a club for religious artifacts, etc. Enhancing activities that promote the physical and mental well-being of our employees.

#### Discount from local health-promotion businesses

As extensive program from happy workplace and "My Club" activity, Delta collaborated with local businesses e.g. football fields, in-door gyms and swimming pools to provide special discount for Delta employees. All level of our employees, sub-contract workers and our colleagues from other countries who came to Thailand can easily receive 10-15% discounts from these businesses by showing Delta employee badge at the reception points of participated businesses.

#### Singing and Dancing Contest 2024

Delta Thailand encourages all employees to join the upcoming singing and dancing contests. These activities are open to everyone and offer a chance to showcase talent and creativity. Beyond the competition, they aim to strengthen connections among colleagues, foster a positive and engaging workplace atmosphere, and support overall well-being across the organization.

#### **Nurse and Emergency Response Team**

The company prioritizes employee safety during both day and night shifts with comprehensive First Aid services, including medical professionals, emergency vehicles, and necessary facilities as required by law. We collaborate closely with medical teams to ensure swift and safe responses to workplace incidents and emergencies onsite and nearby.

**Sustainable Development Report** 

Introduction

# The 9 Pillars of Delta's Employment Policy

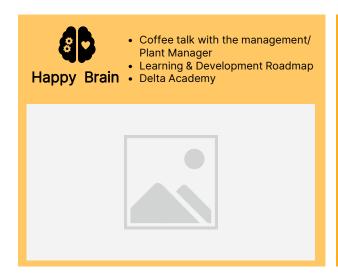
### 9. Health and Safety: Employees well-being in the face of the Global cost of Living Crisis

In response to the global cost-of-living crisis, Delta Thailand has taken significant measures to support employee well-being. Following the full resumption of onsite operations in October 2021, the company enhanced workplace facilities and expanded the "Happy 8" initiatives to promote mental health, prevent non-communicable diseases, and mitigate financial stress resulting from the pandemic.

The prolonged economic stagflation, livestock diseases, and the Russia-Ukraine conflict have indirectly impacted living costs in Thailand and Southeast Asia, with rising prices of oil, electricity, and food. In response, Delta Thailand management adjusted canteen food prices in November 2022, increasing the cost of main dishes by 5 baht. However, since 2023, to further support employees, the company subsidized the "First Meal of the Day," providing a 10-baht discount each day for employees who scan their employee card when purchasing food.

According to the result of our employee engagement survey, there is an increased potential for adverse effects on workers' health as an unintended consequence of these technological advancements. Promoting our employee's mental health is essential not only for fostering innovation, productivity, and employee retention but also for ensuring organizational resilience in a rapidly changing industry. A mentally healthy workforce is more creative, focused, and adaptable, which directly contributes to a company's competitive edge and operational efficiency. Additionally, by reducing absenteeism and improving job satisfaction, companies can retain top talent and maintain cohesive teams. Beyond the organizational benefits, prioritizing mental health has a broader societal impact; it promotes a culture of well-being that extends into communities, enhancing overall social stability and reducing the burden on public health systems. Thus, investing in mental health is a mutually beneficial strategy that supports both business success and societal well-being.

To further support employees' financial well-being, Delta offers Provident Fund training, Financial and Investment Training, Annual Bonuses, increased medical benefits, and assistance in obtaining home loans with banks at favorable rates, saving employees time and resources. Additionally, the "Coffee Talk" event invites all employees to meet directly with the company management, fostering open communication on workplace concerns and employee well-being, thereby enhancing the overall work environment at Delta's headquarters.







### 9. Health and Safety: Emergency Preparedness and Recovery Plan

Introduction

In response to the evolving global and business landscape, Delta takes proactive measures to safeguard employee well-being and maintain business continuity. We identify hazards, allocate resources, and implement preventive actions for potential emergencies such as fires, chemical spills, medical incidents requiring CPR and AED use, promoting safety in machinery and forklift operations, floods, labor strikes, earthquakes, and pandemics. As outlined in our Worker's Health and Safety Manual, our emergency preparedness plan is publicly disclosed to assure employees, business partners, and stakeholders that all potential scenarios have been considered, with necessary measures in place to ensure uninterrupted operations.

Delta's Preparedness Procedure, established as both regulation and legislation, aims to prevent and manage emergencies, minimizing their impact on people, property, and the environment. In line with our public Human Rights policy, Delta's factories in Thailand adhere to human rights principles, including the Responsible Business Alliance (RBA) Code of Conduct and International Labor Organization (ILO) standards, grounded in the UN Guiding Principles on Business and Human Rights (UNGP).

Complementing our emergency preparedness, Delta also implements a business recovery plan to ensure continuity. Since successfully managing pollution issues in 2018, Delta has developed a 5-year roadmap, which includes digitalizing business processes, enhancing IT security, upgrading occupational health and safety standards, promoting eco-efficient practices, and introducing new performance indicators for the Sustainable Development Committee.

In response to challenges like unseasonal rains and floods, Delta developed the "Smart Water Level Monitoring System," which uses our industrial cloud router and DIACloud service for precise monitoring and control of pump stations. This system has helped prevent flooding at the Bangpoo Industrial Estate, enabling Delta and neighboring factories to plan necessary actions to mitigate losses, including health and safety risks. Since 2022, Delta reported no losses or financial impacts from these weather events.

In 2024, Delta conducted a rehearsal of its updated emergency preparedness plan to address emerging health and safety risks resulting from the adoption of new technologies. This plan includes scenarios such as nitrogen tank explosions, chemical leaks, radiation emergency, electric shock, evacuation procedures for confined spaces, and communication strategies for emergency incidents in the event of network failures.

Implementing new emergency plans is essential to address the evolving risks posed by climate change and emerging technologies. These plans ensure that we are prepared to protect our employees, sustain operations, and mitigate potential impacts, thereby safeguarding the resilience and long-term success of our organization



For additional information, suggestion and complaints on environment, health and safety issue; our environment, health, and safety team is ready to help at White boxes in canteen, office and production line: email OHSC@deltathailand.com and HR.grievance.SEA@deltaww.com.



# **Eco-friendly Habit Cultivation**

Introduction

Delta's commitment to corporate social responsibility extends beyond conserving natural resources in our operations. It also encompasses a dedication to advancing human culture and technology, fostering societal and economic development, and promoting the sustainable future of our planet. Our sustainable practices are integrated into every aspect of Delta's operations, influencing both organizational strategies and individual actions."

### 1. Eco-friendly work environment

Delta's work environment and facilities are not only managed for employee's safety, health and well-being, we also manage our work environment to minimize waste and pollution which may occur from our daily personal life too. Green purchasing products and services that cause minimal adverse environmental impacts. It incorporates human health and environmental concerns into the search for high quality products and services at competitive prices. In 2023, We spent 9,856,426 baht on energy-saving practices across the entire production plant. This includes renewable energy projects (solar rooftop and solar streetlights installation), air conditioning ventilation systems (highefficiency IE4 motors and magnetic chillers), air compressors (smart air compressor management), and heat reduction improvements in the production line (heat insulation).

Delta committed to create an environment and energy saving to remind our employees about energy and environmental conservations and encourage communications and collaborations. The highly connected lobby provides USB charging points, vertical gardens, ample comfortable discussion areas and demonstrations of Delta energy management. In addition to a greener environment, Delta applied its high-efficiency renewable energy, surveillance, networking, display and automation products and solutions to this co-working space to showcase our visitor. To trim down the digital divide, free Wi-Fi is accessible for all employees and visitors by simply applying OTP for security protection.

#### From Eco-Efficient operation to Eco-Friendly lifestyle



of Delta Thailand employee is local residual, less carbon emitted from their transportation to work

9.9 Million (THB) of Energy Saving practice for overall production plant.

**30** ATM Kiosk Installed to ease our employee's banking process without carbon from transportation to the bank

18.249 employees Wear uniforms that help reduce global warming from fast fashion.

15 Canteens

Provide food with Standard of clean food good taste to serve Delta Thailand employees daily with quality food and reasonable price. To pursue a greener meeting standard, the canteen also provide reusable food boxes for our internal meeting.



Over 4 Billion (THE Delta's vearly average investment in Environment Management in past 3 year.

**2** davs a week That on-site mobile post offices helps our employees to deliver their love, goodwill, money and parcels to their family.

**40** Avg mothers a years Breastfeeding room support mother feed their children with breast milk instead powder milk which save approx. 5,000 THB.





220 shuttle bus and van lines Providing safe and convenient transportation for employees to and from work



50kW supply power for our employee,



5.250 Baht a year Is the money Delta's free drinking water help to save if you come to work everyday with your own water flask.

100%





Water saving sanitary wares and taps help us to attain employee sanitation. The flushed water is recycled for garden watering

# **Eco-friendly Habit Cultivation**

### 2. Extension of stuff useful life

Alongside transparency, adopting an eco-efficient lifestyle has become the standard for everyone at Delta. We observed a decrease in cash donation requests to the SD Committee, while there was an increase in initiatives focused on circular economy practices to optimize resource use. Employees have spearheaded various activities, with the SD Committee and the company providing support and facilitation.

Delta has consistently supported community welfare activities, particularly initiatives aimed at promoting and developing education in underdeveloped rural community schools. Together with employee volunteers, Delta has been engaged in such activities throughout the year for over a decade.

In 2024, with the rapid expansion of production facilities, the transition to automation, and workplace renovations, a number of assets such as office furniture and computer monitors reached the end of their useful life. Instead of profiting from written-off assets, the company invited employees to nominate schools in their hometown communities that were in need of such resources. Through the communication mechanism of the labor union, nominated schools were selected, and the union together with employee relation officers represented the company in delivering these items with a net book value of zero to schools in various regions.

In total, 1.84 metric tons of written-off assets were donated in 2024, preventing them from becoming waste while extending their useful life. The company further supported these activities by covering operational and transportation costs and contributing additional funds for education. Approximately 2,600 students benefited from this program last year, gaining better access to resources that support their learning and development. This initiative not only maximizes resource efficiency but also helps strengthen access to basic education for children in rural communities, creating greater opportunities for them to pursue future studies in STEM fields.

In addition to donating computers and equipment, Delta volunteers, labor union representatives, and employee relation officers also worked hand in hand to renovate facilities and hand over resources directly to school faculty and students. In 2024, Delta supported a total of 11 schools across 9 provinces nationwide, with contributions valued at over 1,040,000 THB.



## **Eco-friendly Habit Cultivation**



### 3. Regeneration of natural systems

Alongside well-managed integrative processes, location and transportation, water efficiency, energy and atmosphere, material and resources, indoor environmental quality, innovation, and regional priorities, sustainable site management is a key factor driving Delta to become the first manufacturing facility to receive LEED EBOM certification. From the LEED standards, Delta has learned the importance of incorporating native plants that offer both shelter and food." On the other hand, native plants are the determining factor for what local birds, insects, and animals can live within the community.

During 2017-2023, Delta replaced its ornamental plants with local plants. The Turf area had limited to 25% of the total vegetated onsite area. Though the company does not use water as its manufacturing factor, our awareness of water conservation has been raised frequently by our investors. Since 2018, the company had consolidated information about water risk at our major operation areas. The study is not only a power tool for us to plan water conservation resources and activities but also urges us to think about potential indirect impact that we might create to the society and environment.

Delta, a global leader in power management and IoT-based smart green solutions, has joined the National Parks Board of Singapore's (NParks) 100k Corals Initiative to support coral reef restoration. Beyond financial support, Delta is contributing its industrial automation expertise and advanced engineering solutions to the new coral culture facility at the Marine Park Outreach and Education Centre on St John's Island, aiming to cultivate up to 10,000 corals annually for the next 10 years and beyond.

Delta is leveraging its proficiency in smart energy-saving systems, industrial automation, and building solutions to collaborate with NParks and coral restoration experts and researchers from the National University of Singapore at St John's Island National Marine Laboratory (SJINML). This partnership will enhance technical capacity for large-scale restoration and help strengthen the resilience of Singapore's reefs.

Marine conservation has long been a focus for Delta. In Taiwan, the company and the foundation worked with marine experts to develop coral nurseries and protect coastal reefs, using advanced automation systems to create controlled environments that foster coral resilience and optimal growth conditions. These efforts have significantly contributed to reef restoration in Taiwan's waters. Recently, Delta even achieved a significant biodiversity milestone by becoming the first corporation in Taiwan to serve as an official observer to the CBD COP16 through the Delta foundation, showcasing its coral restoration efforts and commitment to restoring 10,000 coral colonies by 2025 as part of its ESG strategy.

### **Employee Retention**

To cultivate long-term employee retention, Delta strategically implements a fair employment policy, alongside numerous happy workplace initiatives and comprehensive programs. We conduct a biennial Employee Engagement Survey to systematically evaluate employee satisfaction and inform our retention strategies.

The 2024 Employee Engagement Survey received valuable feedback from 25,490 colleagues globally accordingly to our investment structure, with a response rate of 79%. Compared to 2022, the number of responses increased by 4,302 FTE. Overall, the employee engagement score at Delta remains at a high-performance company level. From this survey, we have also seen expectations from colleagues, and the company will continue to strive in various areas to meet the expectations.

To ensure that the feedback from each colleague is kept confidential and analyzed objectively, we entrusted Willis Towers Watson to conduct this survey. The questionnaire design covered 15 dimensions, including the overall employee engagement score and 14 key success factors by Using Standard Likert scale method and open-end questions.

With a target of 80 percent, the overall engagement score reached 87 (2020: 72,2022: 84) and 13 out of 14 key success factors exceeded the target. Recognition showed the greatest improvement with a three-point increase from the previous survey, though the score remains slightly below our 80 percent target. We view this as a valuable opportunity for growth, and we plan to introduce related activities to improve this score in the next survey cycle within two years.

In addition, we are proactively planning improvement initiatives for three factors with borderline scores, namely Wellbeing, Growth and Drive, to ensure sustainable progress and continued enhancement of the employee experience.

#### **Future Action Plans**

Based on the results of the survey, the company plans to implement the following action plans:

- HR will partner with business units and regional teams to address engagement challenges, strengthen collaboration, and build a more connected workplace.
- We will expand well-being programs, introduce flexible support systems, and improve communication to make wellness initiatives accessible and relevant for all.
- Internal operations will be optimized by streamlining processes, integrating digital systems, and upgrading tools to boost efficiency and support transformation.
- We will enhance growth opportunities through job rotation, overseas assignments, Al-based learning, and broadened recognition programs to value employee contributions.
- Regular surveys and feedback channels will guide actionable plans, with progress reviewed to drive continuous improvement.

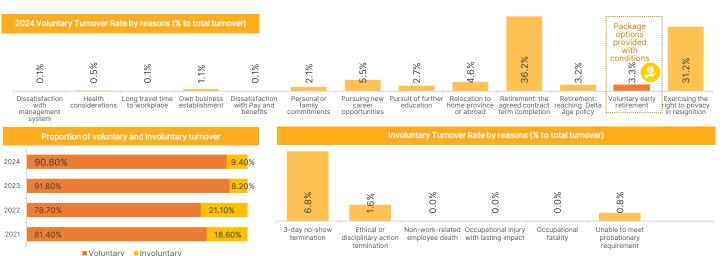


## **Employee Turnover**

In 2024, the Delta Human Resource Development, Employee Relations, and Sustainable Development committees collaborated to expand the annual employee engagement survey. This new approach includes operators and subcontract workers, allowing Delta to better understand their expectations alongside those of the regular staff. The results of these surveys will be used to improve HR strategies, including compensation and benefits, the work environment, and training and mentorship programs. The goal is to retain valued employees by ensuring their satisfaction. While Delta's turnover rate is competitive compared to other companies in the industry, the company continues to monitor and analyze the reasons why employees choose to leave.

In 2024, when excluding leavers due to the expiration of their contract periods, the total turnover rate at Delta Thailand group was 9.4%. Of the employees who departed, 90.6% did so voluntarily. The remaining 9.4% were classified as involuntary turnover, mainly due to resignations triggered by disciplinary actions, such as violations of the code of conduct and unexcused absences exceeding three days. The automatic termination of employment contracts in such cases, processed through the payroll system, was outlined in the employment contract agreement and included in the company orientation training for all new employees, regardless of whether they were permanent or contracted staff. To mitigate such disciplinary incidents, Delta implemented a "cool-down period," stipulating that any departing employee is ineligible to reapply for any position within the company for a period of three months following their departure.

Recognizing that each reason for employee departure is crucial for effective human resource management, exit interview data was systematically collected in 2024.











2025

**Sustainable Development Report** 

# Inclusive Well-being: Philanthropic Activity

Philanthropic activity plays a crucial role in supporting and accelerating the climate transition with less vulnerability. As the world faces the challenges of climate change, philanthropists and charitable organizations have a unique opportunity to drive positive change and address the environmental, social, and economic impacts of the transition to a low-carbon and climate-resilient future.

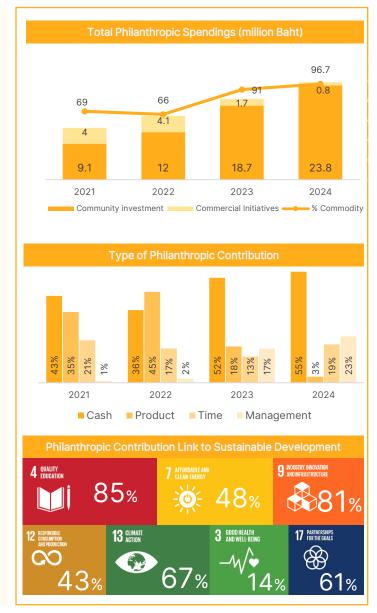
Introduction

Delta Thailand, as an active corporate citizen, carries specialism of making smarter and greener life on its social responsibilities through various CSR activities, projects, and programs which our catering to the needs of its stakeholders. In addition to continuous effort to take care of its customers, employees, suppliers, creditors, societies and environment simultaneously with fair competition to our competitors accordingly to the Company's Fair Treatment Policy; Delta Thailand broadens our effort to enrich its corporate citizenship in equivalent view and extended view accordingly to the UN Sustainable Development Goals guidance.

To mitigated vulnerability resulting from transition risk, Delta has derived a more focused strategy that will align our corporate mission and brand promise (Smarter, Greener, Together, with all of the company's SD endeavors. This will ensure a clear and consistent message and action reaching and influencing every level of employees in the company. To amplify our effort to mitigate global agenda of climate change, Delta disseminates its innovation to and eco-efficient operation expertise to navigate greener communities by make it; Smarter- Creating innovations that will benefit the society and environment; Greener- energy and environmental conservation and Together- actively work with our stakeholders for a better tomorrow.

Quality education, affordable and clean energy, industry innovation and infrastructure, responsible consumption and production and partnership to sustainability had taken as our prioritized goals based on our core competence.

In 2024, Delta spend The 96.7% of the reported amount had contributed to the local and national communities to enhance industry innovation, eco-efficient living and climate action initiatives. This is made up of 55% cash donations (charitable and other donations), and 55% of investment in STEM education for society, (which include employee time, in kind donations, and certain management costs). Up to the reporting period, there was no noncompliance concerning sponsorship of these programs. Full list of our philanthropic programs with their input output and impact evaluation is available at our website.



### Participation and Membership

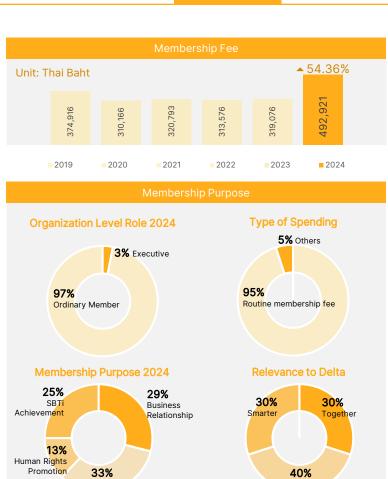
Delta Electronics (Thailand) PCL. emphasizes its mission with a precise brand promise "Smarter. Greener. Together." to encompass our spirit of responsibility in every aspect of our business practice. For active response to sustainable development in business process and substantive achievement in our long-term goal, Delta maintains its regular membership status with leading organizations in organization level.

To create a positive impact of business transparency, we disclose our direct and indirect spending, contribution and payment to our business network annually. According to Delta Group's Policy Influence Guideline, Delta strives to operate its business with political neutrality, not participating and siding to certain political party or influential political leader and not using the Company's capital, resource to support political parties, politicians directly or indirectly.

In the reporting period, Delta Thailand and its subsidiaries 's total contributions and spending for association memberships was 492,921 Thai Baht increasing 54.36% compared with 2023 which the Thai RE 100 Association is the new member in 2024. Major purpose of these membership is to exchange and advocate emerging trend, climate change and innovation issues and sustainable development matter. The contributions are in line with our stated brand promise Smarter. Greener. Together. at 30%, 40% and 30% respectively. The subscribed business networks should help us to strengthen our capability to achieve our publicly committed Sustainable Development goals; SDG3, SDG4, SDG7, SDG9, SDG12, SDG13 and SDG17. 30% of the spending goes to business related associations while 32% goes to governance and leadership enhancement and sustainable development related associations. None of these spending had paid for politic and tax exemption purpose.

100% of our spending in 2024 had paid for regular annual membership renew and first-time regular membership subscription. The company had not sponsored any membership-related activity in 2024. By organization-level role, 100% of these spending was for maintaining Delta's member level while company's role as the committee of the Thai IOT Association had maintain by one-time membership fee spent in 2019. In addition, we also disclose our membership without application fee such as our membership in Thailand Carbon Neutral Network, ESG Network by Thai Listed Company and Sustainability Disclosure Community to our stakeholders for transparency. Delta's major role and responsibility as the committee of these network is to provide its point of view and engage industry partners to boost knowledge sharing among the industry.

Both philanthropic spending and community investments, reviewed by the Sustainable Development Committee and the Board of Directors, confirm that Delta did not incur any capital expenditure or allocate any funds directly or indirectly during the fiscal period to individual candidates, organizations, ballot measures, or "issue areas" requiring lobbying efforts.







### Participation and Membership: Overview Membership Status 2024

|      |  | Organization<br>Level role |                                  |                    | Type of Spending            |                           |                         |        | Membership Purpose       |                    |               |                               |                        |                     |         | levar<br>Del |          | Alignment with our committed SDG Goals |      |      |      |       |       |       | Partnership for ESG Risk<br>Mitigation |                     |                      |                             |                       |                       |  |
|------|--|----------------------------|----------------------------------|--------------------|-----------------------------|---------------------------|-------------------------|--------|--------------------------|--------------------|---------------|-------------------------------|------------------------|---------------------|---------|--------------|----------|--|------|------|------|-------|-------|-------|--|---------------------|----------------------|-----------------------------|-----------------------|-----------------------|--|
| Item | Organization / Network                                     |                            | Executive /<br>C-suit / director | Ordinary<br>member | Life-time<br>membership fee | Routine<br>membership fee | Activity<br>sponsorship | Others | Business<br>Relationship | Political relation | Tax exemption | CG & sustainability promotion | Human rights promotion | SBTi<br>achievement | Smarter | Greener      | Together | SDG3                                   | SDG4 | SDG7 | SDG9 | SDG12 | SDG13 | SDG17 | Climate Change                         | Environment<br>Risk | Technology<br>Change | Geo-economics confrontation | New disease<br>Spread | Demographic<br>Change |  |
| 1    | Association of Electronics industry in SK                  | -                          | -                                | •                  | -                           | •                         | -                       | -      | .•                       | -                  | -             | •                             | -                      | •                   | •       | •            | •        | -                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | •                     | •                     |  |
| 2    | Bangpoo Industrial Society                                 | -                          | -                                | •                  | -                           | •                         | 1                       | 1      | •                        | 1                  | -             | •                             | •                      | •                   | •       | •            | •        | •                                      | •    | -    | •    | -     | -     | •     | •                                      | •                   | •                    | -                           | •                     | -                     |  |
| 3    | Electrical and Electronics Institute (EEI)                 | -                          | -                                | •                  | -                           | •                         | -                       | 1      | •                        | 1                  | 1             | -                             | -                      | •                   | •       | •            | •        | •                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | -                           | •                     | -                     |  |
| 4    | Electronics and Computer Software Export Promotion Council | -                          | -                                | •                  | -                           | •                         | -                       | -      | .•                       | -                  | -             | •                             | -                      | •                   | •       | •            | •        | •                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | -                           | •                     | -                     |  |
| 5    | Export Promtion Council of EOU and SEZ                     | -                          | -                                | •                  | -                           | •                         | -                       | -      | .•                       | -                  | -             | •                             | -                      | -                   | •       | •            | •        | -                                      | •    | -    | •    | -     | -     | •     | •                                      | -                   | -                    | •                           | •                     | -                     |  |
| 6    | Electricity Vehicle Association of Thailand                | -                          | -                                | •                  | -                           | •                         | -                       | -      | •                        | -                  | -             | •                             | -                      | •                   | •       | •            | •        | •                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | •                     | -                     |  |
| 7    | Happy Workplace Network                                    | -                          | -                                | •                  | -                           | -                         | -                       | -      |                          | -                  | -             | •                             | •                      | -                   | •       | -            | •        | •                                      | •    | -    | -    | -     | -     | •     | -                                      | -                   | •                    | -                           | •                     | •                     |  |
| 8    | Safety and Health at Work Promotion Association (Thailand) | -                          | -                                | •                  | -                           | •                         | -                       | -      | •                        | -                  | -             | •                             | •                      | -                   | •       | •            | •        | •                                      | •    | -    | -    | -     | •     | •     | •                                      | •                   | -                    | -                           | •                     | -                     |  |
| 9    | SDG-Friendly Business                                      | -                          | -                                | •                  | -                           | -                         | -                       | -      | •                        | -                  | -             | •                             | •                      | •                   | •       | •            | •        | •                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | •                     | •                     |  |
| 10   | Slovak Chamber of Commerce                                 | -                          | -                                | •                  | -                           | •                         | -                       | -      | .•                       | -                  | -             | •                             | -                      | -                   | •       | -            | •        | -                                      | •    | -    | •    | -     | -     | •     | •                                      | •                   | •                    | •                           | -                     | -                     |  |
| 11   | Sustainability Disclosure Community                        | -                          | -                                | •                  | -                           | -                         | -                       | -      | •                        | -                  | -             | •                             | •                      | •                   | •       | •            | •        | •                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    |                             | •                     | •                     |  |
| 12   | Thai Autopart Manufacturers Assosication                   | -                          | -                                | •                  | -                           |                           | -                       | -      | •                        | -                  | -             | •                             | -                      | •                   | •       | •            | •        | -                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | -                     | -                     |  |
| 13   | Thai Automotive Institute                                  | -                          | -                                | •                  | -                           | •                         | -                       | -      | •                        | -                  | -             | •                             | -                      | •                   | •       | •            | •        | -                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | •                     | -                     |  |
| 14   | Thai Breastfeeding Center Foundation                       | -                          | -                                | •                  | -                           | -                         | -                       | -      | -                        | -                  | -             | •                             | •                      | -                   | •       | -            | •        | •                                      | •    | -    | -    | -     | -     | •     | -                                      | -                   | -                    | -                           | •                     | •                     |  |
| 15   | Thai Chamber of Commerce                                   | -                          | -                                | •                  | -                           | •                         | -                       | -      | •                        | -                  | -             | •                             | -                      | -                   | •       | -            | •        | -                                      | •    | •    | •    | -     | -     | •     | •                                      | •                   | •                    | •                           | -                     | -                     |  |
| 16   | Thai Institute of Directors                                | -                          | -                                | •                  | -                           | •                         | -                       | -      | •                        | -                  | -             | •                             | -                      | -                   | •       | -            | •        | -                                      | •    | -    | -    | -     | -     | •     | •                                      | •                   | •                    | •                           | •                     | •                     |  |
| 17   | Thai IoT Association                                       | -                          | •                                | •                  | -                           | -                         | -                       | -      | •                        | -                  | -             | •                             | -                      | •                   | •       | -            | •        | -                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | •                     | -                     |  |
| 18   | Thai Listed Company Association                            | -                          | -                                | •                  | -                           | •                         | -                       | -      | •                        | -                  | -             | •                             | -                      | -                   | •       | -            | •        | •                                      | •    | -    | -    | -     | -     | •     | •                                      | •                   | -                    | •                           | -                     | -                     |  |
| 19   | Thai Photovoltaic Association                              | -                          | -                                | •                  | -                           | •                         | -                       | -      | •                        | -                  | -             | •                             | •                      | •                   | •       | •            | •        | -                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | -                     | -                     |  |
| 20   | ESG Network by Thai Listed Company                         | -                          | -                                | -                  | -                           | -                         | -                       | -      | •                        | -                  | -             | •                             | •                      | •                   | •       | •            | •        | •                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | •                     | •                     |  |
| 21   | Thailand's productivity Institute                          | -                          | -                                | •                  | -                           | -                         | -                       | -      | •                        | -                  | -             | •                             | -                      | •                   | •       | •            | •        | -                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | -                           | -                     | -                     |  |
| 22   | Thai Private Sector Colllective Action against Corruption  | -                          | -                                | •                  | -                           | •                         | -                       | •      | •                        | -                  | -             | •                             | •                      | •                   | •       | -            | •        | -                                      | •    | -    | -    | -     | -     | •     | •                                      | •                   | •                    | •                           | •                     | -                     |  |
| 23   | Thailand Printed circuit Association (THPCA)               | -                          | -                                | •                  | -                           | •                         | -                       | -      | •                        | -                  | -             | -                             | -                      | •                   | •       | •            | •        | -                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | •                     | -                     |  |
| 24   | The Federal of Thai Industries, Chachoengsao Chapter       | -                          | -                                | •                  | -                           | •                         | -                       | -      | •                        | -                  | -             | -                             | -                      | -                   | •       | •            | •        | -                                      | •    | -    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | •                     | -                     |  |
| 25   | The Global language of Business (GS1 Thailand)             | -                          | -                                | •                  | -                           | •                         | -                       | -      | •                        | -                  | -             | -                             | -                      | -                   | •       | -            | •        | -                                      | •    | -    | •    | -     | -     | •     | -                                      | -                   | •                    | -                           | -                     | -                     |  |
| 26   | Thailand Carbon Neutral Network                            | -                          | -                                | •                  | -                           | -                         | -                       | -      | •                        | -                  | -             | •                             |                        | •                   | •       | •            | •        | •                                      | •    | -    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | -                     | •                     |  |
| 27   | The Federal of Thai Industries                             | -                          | -                                | •                  | -                           | •                         | -                       | -      |                          | -                  | -             | •                             | -                      | •                   | •       | •            | •        | -                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | •                     | -                     |  |
| 28   | 28 Thailand Energy Storage Technology Association (TESTA)  |                            | -                                | •                  | -                           | •                         | -                       | -      | •                        | -                  | -             | •                             | •                      | •                   | •       | •            | •        | -                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | •                           | -                     | -                     |  |
| 29   | 29 Thai RE 100 Association                                 |                            | -                                | •                  | -                           | •                         | -                       | -      | •                        | -                  | -             | •                             | -                      | •                   | •       | •            | •        | -                                      | •    | •    | •    | •     | •     | •     | •                                      | •                   | •                    | -                           | -                     | -                     |  |
|      | Total contributions and other spending                     |                            | 1                                | 28                 | 0                           | 20                        | 0                       | 1      | 22                       | 0                  | 0             | 25                            | 10                     | 19                  | 14.5    | 20           | 14.5     | 12                                     | 29   | 17   | 23   | 18    | 19    | 14.5  | 26                                     | 25                  | 25                   | 19                          | 19                    | 8                     |  |





**DELTA ELECTRONICS** SOUTHEAST ASIA

38K **FOLLOWERS** 

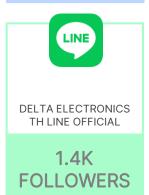




**DELTA ELECTRONICS** SEA

12.5K **FOLLOWERS** 





### Sharing best practices

Internal and external communication is vital for Delta as it enables the seamless exchange of information, fosters collaboration, and enhances business performance across the board. Delta Electronics Thailand' strong and strategic online presence across social media platforms, our corporate website, and various digital marketing channels plays a critical role in engaging stakeholders, promoting transparency, and advancing our sustainability commitments. We embrace purpose-driven communication to elevate awareness, leading responsible innovation in our products and services, and foster meaningful engagement with customers, employees, investors, and the wider community. These platforms feature ESG stories, business updates, CSR activities, and corporate events.

Internally, Delta utilizes an Intranet portal as a primary communication tool for employees, subsidiaries, and Delta Group. The portal provides easy access to company news, policies, updates, codes of conduct, guidelines, and technical resources in local and English languages. It also enables efficient top-down communication and supports self-learning. Delta's Office Automation (OA) system is integrated into the Intranet, offering an easy-toaccess platform to the compensation and benefit for employee convenience such as leave applications, medical reimbursements, and travel claims. In 2023, we introduced the SEA Podcast channel, offering a diverse range of employee-shared experiences in multiple languages and topics.

Alongside these channels, Delta Thailand Labor Union has been established in 1998 and represented employees and played an active role in promoting open and effective information exchange between employees and management encouraging collaborative problem-solving, strengthens unity, and supports the company's sustainable growth.

### **Expanding Communication Through Digital Channels**

Our corporate website functions as the central hub of our digital ecosystem, offering up-to-date information on company news, sustainability disclosures, investor relations, career opportunities, and in-depth product knowledge. We are committed to continuously enhancing the site's accessibility, searchability, and mobile responsiveness to ensure inclusive and user-friendly communication for a global audience. Social media platforms are key components of our outreach strategy.

Since 2016, LinkedIn, Facebook, Instagram, and YouTube enable us to showcase corporate milestones, promote our innovative solutions, and highlight success stories from across the organization. These platforms also serve as a bridge for engaging with employees and different stakeholder groups in authentic and localized ways. Additionally, our official LINE account in Thailand acts as a powerful customer relationship management (CRM) tool facilitating real-time communication, personalized interactions, and timely service support that strengthens brand loyalty.

To ensure continuous improvement and measurable impact, we use advanced digital analytics tools to monitor campaign performance and audience behavior. These insights inform our strategy and enable us to refine our messaging, optimize content delivery, and enhance overall communication effectiveness.

#### We Learn and Share

According to our commitment to invest innovation and research, develop intellectual property rights, and devote ourselves to the progress of human culture and technology, the development of society and the economy, as well as the sustainable development of the Earth and its environment, Delta has performed various activities to disseminate what we've learned from our long journey in ITC Industry. On the contrary, Delta realized that communities sustain innovation because as they share ideas they can mutate and grow, especially as they adapt to new conditions. From both business and non-business simple visits, projects and discussion, we have learned what we can do more to balance our passion for betterment with the communities' requirement.

### **Delta Supports Rural Schools and Communities in Thailand**

#### Renovation at Ban Mae Loi Rai School and Health Center in Chiang Rai Province

In January, around 30 Delta Thailand volunteers and Labor Union representatives completed a renovation project at Ban Mae Loi Rai School and Health Center in Chiang Rai Province. The project revitalized the dilapidated community school and public facilities and created a more clean and livable space for children. Volunteer leaders from the community gathered around 20 community members with 101 students in grades 1-6, and 10 teachers for the project. School improvements included setup of a Smart Computer Room and repainting school buildings. Volunteers helped to clean and install electrical systems in the classrooms.

#### Computer Donation for Ban Pang Khom School, Loei Province

In March, Delta Thailand volunteers and Labor Union representatives delivered donated computers to underprivileged students at Ban Pang Khom School, Loei Province in Northeast Thailand. The donation provides computer and supporting equipment to rural schools to improve access to technology and support students with IT knowledge and skills training. As a major electronics company, Delta promotes quality education and opportunity for academic achievement through the use of computers in teaching. IT education can help create opportunities and reduce educational inequality for students in rural Thailand. This can uplift the community and improve social mobility for families.

### Playground Renovation at Ban Huai Muang School, Nakhon Ratchasima Province

In May, around 50 Delta Thailand volunteers and Labor Union representatives completed a playground renovation project at Ban Huai Muang School, Nakhon Ratchasima Province in Northeast Thailand. The project aimed to support student learning and activities while promoting Delta's CSR efforts for rural communities. Around 25 teachers, administration staff and students from the school welcomed the Delta team. This project aims to build a positive relationship between Delta and local communities and encourage Delta employees to get involved outside of the workplace.







**Appendix** 

### We Learn and Share



49,766 2016-2025 accum.

98%

12,084 Volunteer contribution

In response to global trends such as rising temperatures, resource scarcity, and more frequent natural disasters, Delta emphasizes educating the next generation on sustainable energy practices. Teaching young people about energy efficiency, renewable technologies, and responsible resource use is essential for resilient communities and a sustainable future. Delta's Energy Education Program is a key CSR initiative promoting energy awareness and strengthening STEM education.

Delta employees first complete an internal workshop to gain the knowledge needed to deliver the program effectively. They can also rehearse and review the simplified technical content through our online lesson and videos. This enables them to create engaging training materials and a reward system for participating students. The program is interactive, with activities such as designing an eco-friendly house, creating a dream electric vehicle, and developing an energy-saving promotion poster. Students also visit Delta's green building to learn about sustainable architecture and see our products in action. These experiences inspire innovation and reinforce Delta's commitment to a smarter, greener future.

The program combines classroom learning with hands-on activities, helping students apply theoretical knowledge in energy efficiency and renewable systems to real-life scenarios. Participants gain exposure to technologies from solar solutions to energy management while developing problem-solving and creative thinking skills.

In 2024, over 300 students from Bangkok, Samutprakarn and Chachoengsao joined the program, with a satisfaction rate of 98 percent. Delta volunteers receive training on the 10 Principles of Children's Rights and Business to ensure proper engagement with children, respecting their rights, safety, and comfort. Before each session, students are reminded participation is voluntary, and those who prefer not to join or be photographed can opt out. In 2024, no students made such requests. The program also links with community initiatives, including tree planting, waste reduction, and partnerships with local industrial zones.

The program benefits students by equipping them to live sustainably and supports teachers and parents by providing a safe environment after school. The activity also aims to inspire students to pursue STEM education and become future scientists or engineers, helping address Thailand's shortage of STEM professionals in the face of rapidly advancing technologies. It also allows Delta employees to contribute to society, fostering pride and a stronger understanding of ESG principles. These individual contributions support Delta's broader sustainability goals, driving progress toward net-zero ambitions and green revenue growth.

### We Learn and Share



#### Delta Joins BOI and Electronics Industry Leaders to Discuss Development in Thailand's PCB Industry

January 11, 2024 - Delta Electronics (Thailand) PCL. represented the nation's electronics manufacturing sector at a press conference featuring government and electronics industry leaders and suppliers to announce support and find solutions for development in Thailand's Printed Circuit Board (PCB) and Printed Circuit Board Assembly (PCBA) sector. The Thailand Electronics Circuit 2024 Exhibition press conference event was hosted by the Thailand Board of Investment (BOI) and organized by the Thailand Printed Circuit Association (THPCA) together with the Hong Kong Printed Circuit Association (HKPCA).

Delta was invited to join a panel discussion for industry leaders to discuss future trends and strategies to spur development in the local PCB and PCBA industry. In Thailand, we are focusing our localization of suppliers of up to 8-layer PCBs and then up to 16 layers.



#### Delta Joins Industry Leaders and MHESI in Signing MOU for Higher Education Sandbox Project

February 6, 2024 - Delta Electronics (Thailand) PCL. joined leading companies to sign an MOU for the Higher Education Sandbox Project by the Ministry of Higher Education Science Research and Innovation (MHESI). Delta joins the Thailand Ministry of Higher Education project along with key industry players including Infineon Technology Thailand, PTT, Hana Micro Electronics, Analog Device Thailand and Silicon Craft Technology.

The Higher Education Sandbox Project is a collaboration between the MHESI, National Higher Education, Science, Research and Innovation Policy Council (NXPO) and the National Science and Technology Development Agency (NSTDA) with the Thai Microelectronics Center (TMEC), a research unit for silicon process technology, and a network of higher education institutions under the supervision of the MHESI. This pioneering project aims to accelerate advanced talent development to drive the country's economy and attract foreign investment in Thailand. Thai talents joining the project can benefit from a world-class learning track for careers in advanced industries upon graduation on practical training onsite at the project's industrial partners.



#### Delta Recognized for Automation and Power Electronics Technology Development at KMITL Innovation Expo 2024

March 1, 2024 - Delta Electronics (Thailand) PCL. joined key innovation companies to promote technological and industrial development in Thailand at the opening ceremony of King Mongkut's Institute of Technology Ladkrabang (KMITL) Innovation Expo 2024.

Mr. Victor Cheng, Delta Thailand CEO, said "Delta is excited to join this event to celebrate our long-standing and deep partnership with KMITL based on our shared passion for engineering excellence and industry-leading innovation for sustainable development. Since 2016, Delta Thailand has worked closely with KMITL to set up the Delta Automation Academy and last year we opened our second Power Electronics Lab at KMITL to share our expertise and technology with Thai engineering talents. We look forward to more collaboration to foster local innovation and talent, especially in Thailand's advanced electronics and EV industries."

### We Learn and Share



#### Delta Joins Regional Industry Leaders to Discuss Innovation and Sustainable Development at UBS OneASEAN Summit

Singapore, March 5, 2024 - Delta Electronics (Thailand) PCL. represented Thailand's advanced electronics manufacturing sector at the UBS OneASEAN Summit 2024 held at Marina Bay Sands, Singapore. Delta joined a special panel discussion titled, Tech in ASEAN: the next chapter, which featured regional electronics and semiconductor industry leaders to discuss the latest investments and innovations in the region.

The regional summit by global investment bank UBS aims to highlight the diverse opportunities in Southeast Asia as the region capitalizes on global supply chain shifts, young economies and a growing middle class. Delta was invited as a special guest from Thailand to an industry panel alongside Malaysian semiconductor company Inari Amertron and the Singapore Semiconductor Industry Association (SSIA).



#### Delta Joins Industry Leaders to Discuss Decarbonizing Business Strategies at Economist Impact Sustainability Week

March 12, 2024 - Delta Electronics (Thailand) PCL. represented Thailand's advanced electronics manufacturing sector at the 3rd Annual Sustainability Week Asia by Economist Impact held at the Athenee Hotel, Bangkok. Delta joined a special panel discussion titled-Fostering a carbon market in Asia-which featured regional electronics industry leaders and the Singapore Management University to discuss decarbonizing business models and strategies in the region.

Mr. Victor Cheng, Delta Thailand CEO, said, "I believe there needs to be more collective and effective action to see tangible results towards a greener and more sustainable future for the region. That is why Delta has committed to the global RE100 initiative. Exploring opportunities like the establishment of a carbon market for Asia could be one such collective effort. Since 2022, Delta has implemented an internal carbon pricing scheme at \$300 per ton of CO2 emissions to fulfill our commitment of RE100 by 2030."



#### Delta Donates 100,000 Baht and NovoTouch Interactive Display to Support True Little Monk Thai Reality Show

April 2, 2024 - Delta Electronics (Thailand) PCL. joined CP Group and True Corporation at the launch of the award-winning reality show, TRUE LITTLE MONK: The Wisdom Training Programme for Novices, at True Digital Park in Bangkok. Delta is supporting the Thai monk trainee reality show with a 100,000 Baht sponsorship and a 86" NovoTouch interactive touchscreen for the duration of the show to be used during the classes at the training center.

Delta provides sponsorship and innovation to support communities in Thailand. In addition, Delta supports the government's focus on soft power with innovation including display solutions like NovoTouch and 8K digital projection used in education and cultural projects.

#### We Learn and Share



#### Delta and the Ministry of Industry's DIProm Launch the 2024 Angel Fund for Startups Business Camp

April 2, 2024 - Delta Electronics (Thailand) PCL. joined hands with the Department of Industrial Promotion (DIProm) under the Ministry of Industry to launch the 2024 Angel Fund for Startups Business Camp. This year, 51 teams out of the 86 teams who joined the Open House event were selected to attend the business camp.

Mr. Victor Cheng, Delta Thailand CEO, gave a special address to welcome the contestants and share the positive impact of the Angel Fund. "By 2023, Delta has provided over 28 million baht of funding to almost 200 top winning teams to support the commercialization of smart industrial and energy-related products in the Thai market. In 2024 we enter our 9th year of collaboration and will add the Soft Power theme as a new focus to complement the BCG model."



#### Delta, BOI and IEAT Hold Thai Supplier Event in Support of EV and Advanced Electronics Industry Localization

April 3, 2024 - Delta Electronics (Thailand) PCL. the Thailand Board of Investment (BOI) and the Industrial Estate Authority of Thailand (IEAT) collaborated to hold a business matching event for over 100 suppliers from 60 Thai companies at Delta's Bangpoo headquarters. The Delta Sourcing Day 2024 aimed to match Delta with qualified Thai vendors and suppliers and seek opportunities for collaboration. This event is part of Delta's localization strategy to build a resilient and sustainable supply chain to support advanced electronics and EV production in Thailand.

Mr. Victor Cheng Delta Thailand CEO, said, "We welcome collaboration with the BOI and IEAT to create a resilient and sustainable local supply chain that will benefit the economic and industrial development of Thailand. As part of our sustainability strategy, around 50% of our supply chain is local already and we target to have this ratio reach 80% in the next few years. Delta is rapidly expanding our R&D and production operations in this country and our door is always open to Thai suppliers. We also encourage international suppliers to come grow with us in Thailand."



#### Delta Welcomes Taiwan Electrical Electronic Manufacturers' Association BOI to Explore Smart and Green Opportunities

May 27, 2024 - Delta Electronics (Thailand) PCL. welcomed a delegation of 35 members of the Taiwan Electrical and Electronic Manufacturers' Association (TEEMA) and the Board of Investment of Thailand (BOI) Taipei Office to its green factory and head office. As a leading electronics company with 35 years of growth in Thailand, Delta is a model of success for the BOI. The BOI-led TEEMA visit aimed to provide Taiwan electronics manufacturers the opportunity to learn about Delta's business expansion, energy management for green factory operations and factory automation products and solutions.

Delta Thailand managers then introduced the company operations, industrial automation business group, investment in Thailand and green factory projects for RE100 targets. In addition, the delegation toured the company showroom to explore products and solutions for Thailand and Southeast Asian markets.

### We Learn and Share



#### Delta Joins Industry Leaders to Discuss Energy Eff and Carbon Reduction Strategy at Decarbonize Thailand Symposium

May 30, 2024 - Delta Electronics (Thailand) PCL. represented Thailand's advanced electronics manufacturing sector at the Decarbonize Thailand Symposium 2024 held at True Digital Park, Bangkok. Delta joined as a special panel speaker along with the Thailand's industry leaders to discuss energy efficiency and carbon reduction strategies to realize RE100 and Net Zero targets.

Mr. Saroj Ruangsakulraj, Delta Thailand Energy Management Senior Manager, said, "Delta Thailand's energy team in committed to reaching the company's RE100 target for 100% renewable energy in our operations by 2030. Delta Electronics Group has achieved a global RE score of 76 in 2023. From 2012 to 2023, Delta received 14 Thailand Energy Awards and 2 ASEAN Energy Awards. Today our solar rooftop systems at four Thailand factories have 7.1 MWp capacity. Currently, we have two LEED certified green factories Plant 5 and Plant 7 and the have set up the first Net Zero Container Showroom in the country."



#### Delta Thailand Welcomes Chairman of Thai Chamber of Commerce to Explore Smart Manufacturing Solutions

June 17, 2024 - Delta Electronics (Thailand) PCL. welcomed H.E. Mr. Sanan Angubolkul, Chairman of the Thai Chamber of Commerce and Chairman of the Board of Trade of Thailand, with a delegation of executives from Srithai Superware Public Company Limited to the company head office. This milestone visit is part of Delta's ongoing efforts to enhance Thailand's manufacturing competitive edge.

Delta Thailand welcomed the distinguished guests and introduced Delta's sustainable operations including smart and green manufacturing plants in Thailand, India and Slovakia that create job opportunities and have a positive social impact on local communities. Delta Thailand managers then introduced the company operations, industrial automation business group, investment in Thailand and green factory projects for RE100 targets. The delegation toured the company showroom to explore products and solutions for Thailand and Southeast Asian markets.



#### Delta Thailand CEO Visits New Dean of the Faculty of Engineering at Chulalongkorn University

July 8, 2024 - Delta Electronics (Thailand) PCL., a leader in power management and a provider of IoT-based smart green solutions, paid a courtesy visit to the Faculty of Engineering, Chulalongkorn University. Mr. Victor Cheng, Delta Thailand CEO, congratulated Associate Professor Dr. Witaya Wannasuphoprasit, Dean of the Faculty of Engineering, on his appointment.

Both sides took the opportunity to discuss the setup of the new Delta Power Electronics Lab which is in addition to the existing Delta Industrial Automation Lab. Since 2022, Delta has worked with partner universities to open power electronics labs with the latest testing equipment and training curriculums to prepare Thai students and professors for the new mega trend of electrification.

This latest project aims to help engineering students learn by practicing using industrial equipment and aligns with the Ministry of Higher Education Science Research and Innovation (MHESI) plan for the development of the local EV industry.

#### We Learn and Share



<u>Chang Gung University Partners with Delta Electronics and prestigious Thai Universities in a Three-way Collaboration to train international master's degree talents</u>

August 30, 2024 - Twenty-five senior students from Chiang Mai University and King Mongkut's Institute of Technology Ladkrabang (KMITL) in Thailand will begin their two-year 3+2 dual degree master's program at Chang Gung University in Taiwan starting from year 2024. This program, supported by Delta Electronics (Thailand) PCL., a subsidiary of Delta Electronics, offers 20 scholarships, along with opportunities for corporate summer internships and employment, and after completing their master's degrees, they will return to work at Delta in Thailand, transitioning directly from graduation to employment. The remaining five students received tuition waivers from Chang Gung University, contributing to Taiwan's efforts in nurturing high-level international technology talent. On August 26th, Chang Gung University President Tang Ming-Che led the professors and faculty members from the College of Engineering in hosting an opening ceremony for these Thai students. The university is not only providing a fully English-speaking learning and research environment but also offering substantial support for international students in their daily lives.



#### Delta Electronics Thailand Launches "Inspiring Innovation for New Megatrend 2024" to Empower Future Innovators

September 3, 2024 - Delta Electronics Thailand announces the launch of the "Inspiring Innovation for New Megatrend 2024" initiative, a forward-thinking project designed to bridge the gap between local secondary schools in Samutprakan and Chachoengsao province and the rapidly evolving industrial sector. This initiative underscores Delta's commitment to Sustainable Development (SD) and Environmental, Social, and Governance (ESG) principles, demonstrating our ongoing dedication to making a positive impact on society.

This project aligns directly with Delta's ESG strategy, particularly in fostering social responsibility through investment in education and community development. By equipping young students with the knowledge and skills necessary for the future, Delta is actively contributing to the United Nations Sustainable Development Goal (SDG) No.4: Quality Education. This goal emphasizes the importance of inclusive and equitable quality education and promoting lifelong learning opportunities for all.



### Delta and DIPROM Empower Thai Startups with the DIPROM x DELTA Angel Fund to Boost Innovation and Drive Economic Growth in Thailand

9 September 2024 – Delta Electronics (Thailand) Public Company Limited, under the leadership of CEO Mr. Victor Cheng, and the Department of Industrial Promotion (DIPROM), led by Mr. Passakorn Chairat, Director General of DIPROM, continue their mission to accelerate the growth of Thai startups with the 9th annual DIPROM x DELTA Angel Fund. This initiative provides essential funding and support to Thai entrepreneurs, helping them scale their innovative ideas and contribute to the nation's economic future.

This year, 10 teams have been awarded a total of 5,000,000 THB in funding, with each presenting innovative solutions that align with this year's theme of promoting Thailand's soft power with 1,000,000 baht going to the 1st Prize winner team iCreativeSystems. The 3 prize-winning teams for Delta Angel Fund for Startup 2024 are 1st Prize: iCreativeSystems, 2nd Prize: Side2sideR, 3rd Prize: SHARESOULS

### We Learn and Share



#### Delta Thailand Unites with IEAT at "NOW THAILAND: The Golden Era" to Strengthen Thailand's Investment Future

August 22, 2024 - Delta Electronics (Thailand) PCL., led by Mr. Victor Cheng, Delta Thailand CEO, participated in the "NOW THAILAND: The Golden Era" event, organized by the Industrial Estate Authority of Thailand (IEAT) at the Siam Kempinski Hotel. The event marked a significant milestone in Thailand's investment landscape, showcasing the country's readiness to welcome global investors.

Mr. Victor Cheng emphasized "Delta's unwavering commitment to sustainable development, which is integral to the company's mission to provide innovative, clean, and energy-efficient solutions for a better tomorrow. Delta's success in Thailand is also attributed to the strong support from the Thai government and the company's focus on addressing global challenges such as energy efficiency and climate change through advanced technology solutions. Delta's commitment to continuous workforce development, emphasizing the importance of upskilling employees to adapt to technological advancements. This approach ensures that Delta remains competitive globally while fostering a culture of innovation and continuous improvement."



#### Delta Electronics Thailand Unveils First Power E Lab at Kasetsart University: Pioneering Sustainable Young Talent **Development**

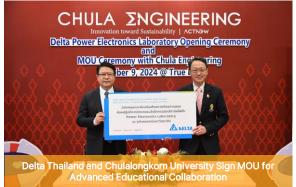
September 13, 2024 - Delta Electronics (Thailand) PCL. announced the successful inauguration of its first Power E Lab at Kasetsart University. The opening ceremony, held on September 2, 2024, marks a significant step in Delta's ongoing commitment to fostering sustainable growth and innovation through the development of skilled manpower, in line with government-supported projects and policies. The Delta Power E Lab at Kasetsart University is the third in a series of labs, following the first Power E Lab at King Mongkut's University of Technology North Bangkok in 2022 and the second Power E Lab at King Mongkut's Institute of Technology Ladkrabang in 2023. It is fully equipped with cutting-edge technology and instruments donated by Delta Electronics. These advanced tools will provide Thai engineering students with world-class testing facilities to develop power electronics and gain hands-on experience in advanced skills essential for Thailand's high-tech industries.



#### Delta Automation Academy 2024: Forging the Future of Thailand's High-Tech Industry with Next-Gen Talent

September 16, 2024 - Delta Electronics Thailand celebrated the success of its Delta Automation Academy 2024 Program with a Certificate Awarding Ceremony, recognizing the achievements of over 1,000 students from across Thailand. Approximately 200 student representatives from universities nationwide were selected to attend the ceremony and receive their certificates in person. This year's ceremony coincides with the successful inauguration of the Delta Power E Lab at Kasetsart University on September 2, 2024. As the third in a series of state-of-the-art facilities across Thailand, this lab provides engineering students with hands-on experience using advanced equipment such as AC and DC power sources, oscilloscopes, probes, and more. Through initiatives like the Delta Power E Lab, Delta Electronics Thailand is empowering the next generation of engineers with the specialized skills needed to lead advancements in power electronics technology, which is crucial for driving progress in nearly every industry.

### We Learn and Share



#### Delta Electronics Thailand Inaugurates Power Electronics Laboratory at Chulalongkorn University and Signs MOU for **Advanced Educational Collaboration**

October 10, 2024 - Delta Electronics (Thailand) Public Company Limited, announces the official opening of the Delta Power Electronics Laboratory at the Faculty of Engineering, Chulalongkorn University. The event also marked the signing of a Memorandum of Understanding (MOU) to enhance collaboration between Delta Electronics and the university in fostering research, development, and educational excellence.

The laboratory is directly aligned with Thailand's national Thailand 4.0 initiative, which focuses on transitioning the country toward an innovation-driven economy. As part of this vision, the Thai government has set a goal of increasing R&D spending to 2% of GDP by 2027, driving technological advancements across industries. By contributing to the development of talent through initiatives like the Delta Power Electronics Lab, Delta is playing a vital role in supporting these national goals.



#### Delta Future Industry Summit 2024 Leads the Charge in Unlocking Al's Potential for Southeast Asia's Development

Delta Electronics (Thailand) PCL. successfully hosted the Delta Future Industry Summit 2024 on October 18 at the Grand Ballroom, Chatrium Grand Hotel, Bangkok. Under the theme, "Unlocking the Potential of AI for Industrial and Data Center Growth in Southeast Asia," the summit explored Al's role in reshaping industries, enhancing efficiency, and driving sustainable development across the region. The event focused on Al's transformative potential in industrial automation, data center optimization, and building automation, emphasizing its ability to address energy efficiency, tackle sustainability challenges, and foster innovation in Southeast Asia's rapidly growing markets.

This forum serves as a pivotal platform for exploring the challenges and opportunities presented by the latest industry trends, inspiring new ideas for sustainable growth. By bringing together industry leaders, innovators, and policymakers, the summit fostered dynamic discussions on the future of Al-driven growth in the region. It emphasized the potential of Southeast Asian countries potentials and highlighted their efforts to overcome challenges, harnessing Al's power for sustainable development.



#### Delta Thailand Leads the Charge Toward a Greener, Smarter Future

November 22. 2024 - Delta Electronics (Thailand) Public Company Limited, a global leader in power management and IoT-based smart green solutions, took part in the Generating a Cleaner Future Forum on November 19, 2024. Represented by Mr. Saroj Ruangsakulraj, Energy Management System Senior Manager, Delta contributed to the panel discussion titled "Growth Opportunity in Climate Challenge," sharing its vision and strategic approach to sustainability.

Setting ambitious goals to combat climate change and ensure long-term environmental responsibility, Delta Thailand has reported generating approximately 150,000 tons of CO<sub>2</sub> emissions annually. Tackling this challenge head-on, the company has outlined clear targets: achieving 100% renewable energy by 2030 and reaching net-zero emissions by 2050.

By integrating renewable energy, enhancing energy efficiency, and developing innovative green solutions, Delta Thailand is not just responding to market demands but driving them.

#### We Learn and Share



#### Delta Electronics Thailand Hosts Inaugural Delta Cup 2024 to Inspire Young Talent and Drive Innovation

November 25, 2024 - Delta Electronics Thailand announces the launch of Delta Cup 2024, an initiative aimed at fostering innovation, hands-on learning, and sustainable development among Thailand's young engineering talents. The event takes place on November 23, 2024, at the Conference Hall in Delta Thailand Plant 8.

The Mod-Som Team from the Department of Electrical Engineering at King Mongkut's University of Technology Thonburi (KMUTT) achieved the highest score in the Delta Cup 2024. Their innovative project, a wireless EV charging system designed to operate seamlessly without the effects of misalignment, earned them an Excellence Prize worth 30,000 THB.

The competition consists of four rounds. Each team has 10 minutes to present their projects. The event awards prizes to the top 3 teams, with each team receiving 30,000 Baht, while the remaining teams receive 10,000 Baht per team. The purpose of the prize is to help teams develop their projects further and collaborate with us to create a real implementation for next year's Delta Cup.

# rals Research Programme A STRUCTURE WORLD STRUCK STRUCK STRUCK **Delta Corroborates with Nparks Leveraging Smart Technologies to Support Coral Reef Restoration**

#### Delta Electronics Powers Singapore's National Coral Restoration Efforts With Advanced Automation And Monitoring

December 10, 2024 - Delta, a global leader in power management and IoT-based smart green solutions, has joined the National Parks Board of Singapore's (NParks) 100k Corals Initiative to support coral reef restoration. Delta is contributing its industrial automation expertise and advanced engineering solutions to the new coral culture facility at the Marine Park Outreach and Education Centre on St John's Island, aiming to cultivate up to 10,000 corals annually for the next 10 years and beyond.

Marine conservation has long been a focus for Delta. In Taiwan, the company and the foundation worked with marine experts to develop coral nurseries and protect coastal reefs, using advanced automation systems to create controlled environments that foster coral resilience and optimal growth conditions. These efforts have significantly contributed to reef restoration in Taiwan's waters. Recently, Delta even achieved a significant biodiversity milestone by becoming the first corporation in Taiwan to serve as an official observer to the CBD COP16 through the Delta foundation, showcasing its coral restoration efforts and commitment to restoring 10,000 coral colonies by 2025 as part of its ESG strategy.



#### Delta Electronics and Cal-Comp Strengthen Partnership to Drive Innovation in Industrial Automation

December 16, 2024 — Delta Electronics (Thailand) Public Company Limited (SET Ticker: Delta), a global leader in power management and IoT-based smart green solutions, and Cal-Comp Electronics (Thailand) Public Company Limited (SET Ticker: CCET), a leading industry 4.0+ electronics manufacturing services (EMS) provider, have signed a Memorandum of Understanding (MOU) to deepen their collaboration in industrial automation. This partnership reflects a shared commitment to advancing efficiency, innovation, and sustainability in the EMS industry.

Building on a strong foundation of collaboration, the MOU formalizes previous successful projects between Delta and Cal-Comp, including the implementation of SCARA robots, DIATwin technology, and energy-saving initiatives. These initiatives have already demonstrated measurable improvements in operational efficiency and sustainability, laying the groundwork for an expanded partnership that focuses on integrating advanced automation technologies like DIAEAP-IMM.

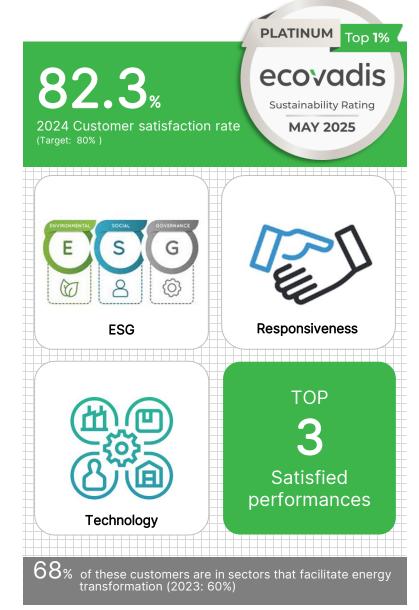
### Your Satisfaction, Our Pride

In 2024, in response to the rapid transfer of products and technologies from our associated companies to meet market demand, Delta transitioned the customer satisfaction survey from a centralized corporate process to a decentralized model managed by individual business units. This change followed a pilot program and data collection conducted in 2023. Our analysis indicated that customers in each business unit have distinct expectations regarding products, services, and regulatory requirements. Decentralizing the survey allows for a more accurate understanding of these needs, enabling targeted improvements in each unit's performance.

As part of the CEO's performance evaluation, Heads of Operations and Sales Directors in each business unit were tasked with leading the survey process and reporting results to the CEO on a quarterly basis. Delta set an overall customer satisfaction target of 80 percent. To ensure that our targets and KPIs drive organizational capability rather than simply achieve minimum goals, we benchmarked our measures against those of leading ITC companies and peers within our market capitalization range. The 2024 survey covered 100 percent of customers who directly purchased our products and services, using an online fivepoint scale to assess satisfaction across seven dimensions including technology, quality, responsiveness, delivery, cost, service, and ESG performance.

In 2024, the overall customer satisfaction score reached 82.32, successfully meeting our established target. Notably, we achieved a perfect score in the ESG dimension, reflecting our commitment to ESG compliance and the timely provision of ESG data and information, both directly to customers and through third party assessment portals. Scores exceeding 90 percent were also recorded in responsiveness, technology, and service. Quality and delivery met their respective targets, while cost competitiveness remains an area for further attention. These strong results contributed to a 100 percent year on year customer retention rate among key accounts that represented the majority of consolidated revenue in the previous year.

The survey outcomes and analysis were incorporated into the CEO's performance review and formally reported to the Nomination and Compensation Committee as well as the Board of Directors on an annual basis.



### A Better Tomorrow for Next Generation

Delta continuously foster better tomorrow for children's lives through the way in which they operate facilities, develop and market products, provide services, and exert influence on economic and social development. As part of our Human Rights Policy, children are our defined vulnerable population who requiring specific attention to quarantee respect for their human rights. Delta provides decent work for young workers, parents and caregivers. We also contribute towards the elimination of child labor, including in all business activities and business relationships. We ensure the protection of children in all business activities and facilities. In the digital era, we Use marketing and advertising that respect and support children's rights. Most of Delta social programs have designed for children to cultivate innovation and awareness of environment conservation.

In early 2025, Delta partnered with a leading organization specializing in children's rights to conduct a Children's Rights in Business Process training. The purpose was to refresh the knowledge of our volunteers and relevant teams regarding best practices for protecting and promoting children's rights in business activities. The one-hour session covered the ten principles of children's rights in business, Delta's role in strengthening these rights, and the connection between employees' caregiver rights and children's rights.

A total of 65 volunteers and executives participated, gaining a clearer understanding of their responsibilities in advocating for children's rights. Together, the participants reviewed Delta's current approach and identified areas for improvement. They concluded that Delta should incorporate considerations of living costs and Al-related issues into its Children's Rights Support Framework. Additionally, volunteers and activity managers must inform children of their right to opt in or out of Delta's activities.

These recommendations were acknowledged and approved by the Risk and Sustainable Development Committee. Consequently, the volunteer training materials and engagement processes have been updated to reflect these changes.



#### Survival

- Ensure quality and STEM education for caregiver and children's quality of life in a techdriven world.
- Safeguard children's caregiver from occupational injury and occupational illness to ensure quality of life for children.
- · Provide caregiver decent job, fare compensation and living cost support to ensure children's well-being.
- Ensure availability of smart and green energy including sufficient natural resources for hildren's basic needs.

#### **Participation**

- that support children's need and well-being.

#### **Development**

- · Leverage life-time learning and innovation for higher living standards.
- Provide opportunity for children to access basic knowledge of science, technology especially AI adverse consequence.
- Develop user-friendly and eco-friendly products and services for caregiver and children's health and safety.

#### A DELTA

#### **Protection**



### A Better Tomorrow for Next Generation

To respect and support children's rights in relation to the environment and security, Delta realize our impact to children while ensure our direction and efforts satisfy the needs of the present without compromising the capacity of their future, we performed self-assessment accordingly to the Unicef's Children's Rights and Business Principle (CRBP) guidance. The result of our assessment has demonstrated as following:



#### Employee

- · Employee's Children
- · Child labor

#### Issues

Involvement

- · Hazardous substance.
- Human rights
- R&D investment (Innovation dissemination)
- Labor's right (COC)
- · Safety Guard leverage
- · Responsible Business Alliance code of conduct.

#### Response & Mitigation

- · Children's right as part of our Human right policy.
- · Happy workplace program for employee's family life balance
- DEEP (DELTA energy education program)
- · Education fund for employee's family
- DELTA CUP
- · Informed decision label
- Compliance to responsible business Alliance code of conduct.
- Use raw material from the countries where child labor is prohibited.

#### Measurement

- · Successor retention rate.
- Number of new employees from referral program



- · Child labor
- · Hazardous substance.
- Human rights
- · R&D investment (Innovation dissemination)
- Labor's right (COC)
- · Safety Guard leverage
- · Responsible Business Alliance code of conduct.
- · Children's right as part of our Human right policy.
- Happy workplace program for employee's family life balance
- DEEP (DELTA energy education program)
- · Education fund for employee's family
- DELTA CUP
- · Informed decision label
- · Compliance to responsible business Alliance code of conduct.
- · Use raw material from the countries where child labor is prohibited.
- · Successor retention rate.
- Number of new employees from referral program



- · Children as future users and trend
- Customer requirement
- · Safety Guard embedded in products and service
- R&D investment
- · Information securities standards for product and service
- Technology product that easy for recycling
- · Technology literacy and Children's privacy
- ISO27001 complied / WEEE complied
- DEEP (DELTA energy Education program)
- · Product safety standard verification · Clear product labeling and instruction for
- proper safety and environment management · Delta industrial Automation Academy
- · Industrial Automation lab and Industrial Automation kits fair-price for local universities.
- · Availability of free application and Prologic control (PLC) codes for student to download
- · Use marketing, advertising and public discloser that respect children's right
- · Successor retention rate.
- · Number of Delta industrial Automation participants



- · Children in local communities and the countries we invest
- · Children as "Social licensor"
- Safety Guard leverage
- · Environment, safety and Health
- Energy Management System
- Land use.
- ISO9000, 14064, 45001 and 50001 compliance.
- Availability of emergency preparedness plan to avoid impact to children in local community.
- Invest and operate in well-managed industrial park.
- · Community public relation activity.
- · Open house activity.
- · 0 complaints.
- Satisfaction/ whistleblowing assessment





Delta Electronics Thailand Wins the Thailand Best Employer Award 2024 in 3rd Consecutive Year of Recognition in **Employer Branding** 

January 17, 2024 - Delta Electronics (Thailand) PCL. was honored with the prestigious Thailand Best Employer Brand Awards 2024 in the categories of Talent Management and Corporate Strategy in Line with Business. Delta Thailand was among a competitive pool of multinational companies in Thailand to receive awards at a ceremony event held by the Employer Branding Institute at the Athenee Hotel in Bangkok.

This year's awards validate Delta Thailand's effective strategy and actions that prioritize strategic talent management to enhance the overall effectiveness, growth and alignment of employees with the company's business objectives.



Delta Receives Industrial Estate Authority of Thailand's Gold Star and Green Star Awards for Outstanding Sustainability

January 24, 2024-Delta Electronics (Thailand) PCL. received the Gold Star and Green Star Awards at the Sustainability Awards 2023 by the Industrial Estate Authority of Thailand (IEAT). This is the eighth consecutive year for Delta Thailand factories in Bangpoo Industrial Estate, Samutprakarn Province and the sixth consecutive year for Delta Thailand factories in Wellgrow Industrial Estate, Chachoengsao Province, to win the Green Star Award and qualifies the company to also receive the Gold Star Award for both locations

In 2023, 154 factories in 32 industrial estates received Green Star Awards for good to excellent environmental management and performance assessment results. Meanwhile, 39 factories in 8 industrial estates received Gold Star Awards for passing the assessment criteria with good to excellent results for six consecutive years.



Delta Thailand Wins Prime Minister's Best Industry Award and MIND Ambassador Award 2023 for Outstanding Contributions

February 12, 2024 - Delta Electronics (Thailand) PCL. received the Prime Minister's Best Industry Award 2023, which is the highest honor above all other Prime Minister's Industry Award categories given to only one select company each year. In addition, Delta received the MIND Ambassador Award 2023, which is given to the top industry winners who support the Ministry of Industry (MOI) efforts to improve industrial competition and sustainability within the community.

Since 1981, the Ministry of Industry has selected outstanding industrial enterprises for the Prime Minister's Industry Award to boost development and set role models for excellence in Thailand's industry. The award categories cover a variety of key aspects including energy, innovation, productivity, quality, safety, environment and CSR. This is the second time Delta received the top Best Industry Award, since earning the award in 2012. As a MIND Ambassador, Delta will support in raising awareness and promoting the MOI's efforts to improve industry standards and build community relations in Thailand.

Delta Thailand Honored in Inaugural Fortune Asia Future 30 Recognizing Long-Term Growth Potential of Leading Companies in APAC

March 27, 2024 - Delta Electronics (Thailand) PCL., a subsidiary of Delta Group, is included as the only company from Thailand in the first Fortune Asia Future 30 list. Developed in collaboration with Boston Consulting Group (BCG), the Fortune Asia Future 30 is a list of thirty companies from the Asia Pacific region identified as innovators built for growth. Fortune identified Delta Thailand as driving two of the group's most promising segments, data centers and electric vehicles (EVs), and as Thailand's most valuable company at the time of assessment.



Delta Electronics (Thailand) is included as the only company from Thailand in the first Fortune Asia Future 30 list.



#### Delta Thailand Opens Its New Delta Plant 8 and **R&D Center for EV Production and Innovation**

March 22, 2024 - Delta Electronics (Thailand) PCL., a subsidiary of Delta Group, inaugurated its new Delta Plant 8 and R&D Center at Bangpoo Industrial Estate, Thailand, to facilitate Delta's expansion of production and development of electric vehicle (EV) power electronics products for global customers. H.E. Mr. Srettha Thavisin, Prime Minister and Minister of Finance, along with the Ministry of Industry and the Thailand Board of Investment

(BOI) participated in the grand opening ceremony to witness this new milestone of Delta's 35-year journey in Thailand. Delta management from headquarters along with key industry partners and media also attended the grand opening and explored the advanced production lines.

Delta's EV products range from power management products, including onboard chargers and DC/DC converters, and powertrain products, including traction inverters and traction motors, to thermal management solutions and passive components. Delta's global customers include top automotive manufacturers from Europe, the USA and Japan. Since 2010, Delta Thailand has produced EV power electronics products for global customers at Delta Plant 1 with a floor space of 25,000 square meters. The new factory and R&D center with 30,400 square meters of floor space aim to increase production capacity for the rapidly growing EV business.



#### Delta Recognized with the ENERGY STAR® Partner of the Year Sustained Excellence Award for the 7th Year in a Row

WASHINGTON, D.C., April 26, 2024 - Delta, a global leader in power management and provider of IoT-based Smart Green Solutions, is proud to announce its 7th recognition as the ENERGY STAR® Partner of the Year - Sustained Excellence award. These prestigious accolades, bestowed by the U.S. Environmental Protection Agency and the U.S. Department of Energy, underscore Delta's unwavering

commitment to excellence and energy conservation. The commitment is demonstrated by the 29 million kilowatt hours of electricity saved for our U.S. customers with Delta's cutting-edge DC brushless motor ventilation fans shipped throughout 2023.

Delta is dedicated to engineering solutions that not only meet but surpass existing energy efficiency standards. Delta Breez takes pride in offering ENERGY STAR-certified products, with some exceeding the efficiency requirements by over 315%. Out of the 106 ventilation fan models assessed in 2023, 92% have been acknowledged as ENERGY STAR qualified.



## **Brand Finance**®

FTSE4Good 2024

Delta Thailand Selected for Thaipat Institute's ESG100 Universe 2024 in 10th Consecutive Year of Sustainability Recognition

June 25, 2024 - Delta Electronics (Thailand) Public Company Limited was selected by the ESG Rating unit of the Thaipat Institute to join 100 of Thailand's bestperforming companies/funds/trusts in the 2024 Thaipat Institute ESG100 Universe. This is the 10th consecutive year for Delta to win this recognition for outstanding performance in Environmental, Social and Governance (ESG) aspects.

Delta is one of the 100 top sustainability performers chosen for the ESG100:2024 list from among 920 companies/funds/trusts assessed by the Thaipat Institute assessed by the Thaipat Institute with over 17,037 ESG data references from publicly available documents.

Since its launch, Delta Thailand has been on every one of the Thaipat Institute's annual lists for the most outstanding ESG performers on the Thai stock market. Delta's consistent recognition results from an effective sustainable development strategy and excellent value-add for investors and stakeholders.

Delta Thailand is 13th Most Valuable Thai Brand: Brand Finance Thailand 50 2024 Report

July 3, 2024 - Delta Electronics (Thailand) PCL., a subsidiary of Delta Group, is an exciting new entrant in the Brand Finance Thailand 50 2024 report, ranking 13th among 50 most valuable Thai brands ranked this year. According to the report by Brand Finance, the world's leading brand valuation and strategy consultancy, Delta Thailand's estimated brand value stands at USD 968 million, complemented by a Brand Strength Index (BSI) score of 75.7 of 100 and a rating of AA+.

"Brand Finance's latest report featuring the 50 most valuable Thai brands of 2024 reveals an exciting new entrant to the rankings, Delta Electronics Thailand, at the 13th spot. The brand has made an impressive entry supported by their high brand equity in the market and a high overall brand strength index score of 75.7 of 100 collectively, these factors support the growth trajectory of the brand which is expected to hit a strong revenue growth of USD7 billion by 2029," said Alex Haigh, Managing Director of Brand Finance Asia Pacific.

Delta Electronics Thailand in FTSE4Good Index Series 2024 in Recognition for Excellent ESG Performance

July 10, 2024 - Delta Electronics (Thailand) PCL. announces it has been included in the FTSE4Good Index Series following the FTSE4Good Index Series June 2024 review.

FTSE Russell evaluations are based on performance in areas such as Corporate Governance, Health & Safety, Anti-Corruption and Climate Change. Businesses included in the FTSE4Good Index Series meet a variety of environmental, social and governance criteria.

As a sustainable company, Delta Thailand is committed to the UNSDGs and a RE100 target for 100% renewable energy in its operations by 2030. Delta's Sustainable Development Committee strives to ensure a resilient business model that encompasses all necessary ESG aspects.



Delta Thailand Maintains MSCI Global AA ESG Rating for 3rd Year in Recognition of Employee Management Leadership

July 23, 2024 - Delta Electronics (Thailand) PCL. has maintained its Environmental, Social, and Governance (ESG) Rating of 'AA' in 2024 for the third consecutive year, in recognition of industry leadership in employee management practices as assessed in the 2024 evaluation by Morgan Stanley Capital International (MSCI). Delta Thailand remains on the MSCI Global Standard Indexes List, acknowledging its excellent business and corporate ESG performance. In 2022, MSCI upgraded Delta Thailand's ESG rating from 'A' in 2021 to the company's current 'AA' rating.

MSCI is an investment research firm that offers stock indexes, portfolio risk and performance analytics, and governance tools for institutional investors and hedge funds. The annual MSCI assessment provides companies with an ESG Rating scorecard including Chemical Safety, Controversial Sourcing, Governance, Opportunities in Clean Tech and Labor Management. Among these key issues, Delta Thailand scores well above the industry average in Opportunities in Clean Tech and Labor Management.



Thailand Celebrates 35<sup>th</sup> Anniversary, Reflecting on Past Achievements and Future Goals

August 30, 2024 - Delta Electronics (Thailand) PCL held a Gala Dinner in Bangkok to mark its 35 years of progress and achievements. Since its founding in 1988, Delta Thailand has played a significant role in Thailand's power electronics industry, delivering wide range of industrial solutions and championing sustainable development.

Mr. James Ng, Delta Thailand Chairman, expressed his pride in the company's remarkable journey "Delta Thailand has grown to become the largest electronics manufacturer by market capitalization on the Stock Exchange of Thailand with an annual revenue of USD 4.1 billion in 2023. Our success is a testament to our resilience and commitment to innovation, enabling us to expand globally and open our 8th factory and R&D center this year."

As Delta Group's first overseas location, Delta Thailand laid the foundation for growth into a global provider of power and thermal management solutions. The journey began with the production of electronic components, including the first product, Magnetic and EMI Filters, serving global customers in the tech and automotive industries.



**Delta Thailand Receives Prestigious ASEAN Energy Award** 2024 for Cutting-Edge Data Center Solutions

October 9, 2024 - Delta Electronics (Thailand) PCL. received the ASEAN Energy Award 2024 for its Delta InfraSuite Data Center Solution, under the Cutting-Edge Technology - Energy Efficient Building category. This achievement not only highlights Delta's innovative approach to energy efficiency but also underscores its dedication to ESG practices, particularly in driving sustainable and energy-efficient technologies. The award was presented at the 24th ASEAN Energy Business Forum (AEBF-24) Gala Dinner alongside the 42nd ASEAN Ministers on Energy Meeting (AMEM) in Vientiane, Laos.

The award was presented to Delta Thailand's Chief Information Officer, Mr.Chen Chin-ming, by Mr. Victor Jona, Under Secretary of State, Ministry of Mines And Energy, Kingdom of Cambodia.

Delta's sustainable innovations contribute to ASEAN's broader energy targets, including increasing the share of renewable energy in the region's energy mix to 23% and achieving a 30% reduction in energy intensity by 2025.

# **Award and Recognitions**



energy initiative RE100 during Climate Week NYC



Delta Honored with the 2024 RE100 Market Trailblazer Award for its Resolve and Collaboration with Partners

October 03, 2024 - Delta announced today it has recognized with the 2024 RE100 Leadership Award in the Market Trailblazer category by the international renewable energy initiative RE100 during Climate Week NYC. Delta's outstanding performance in overcoming market constraints and leading market transformation through collaboration with stakeholders to advance the renewable electricity market worldwide stood out among 433 RE100 member companies.

Mr. Ping Cheng, Delta's Chairman and CEO, said "We are honored to receive this prominent accolade. RE100 is one of Delta's core strategies for reducing our GHG emissions and achieving Net-Zero by 2050, and hence, it is a key performance indicator for our executives. Moreover, all of our operation sites around the world are actively adopting renewable electricity in compliance with local regulations and conditions, contributing to RE76 that we achieved in 2023. Going forward, Delta will accelerate its renewable energy endeavors to ultimately fulfill its sustainability objectives."



Delta Thailand Honored with Prestigious IAA Awards for **Outstanding Leadership and Investor Relations 2024** 

October 7, 2024 - Delta Electronics (Thailand) PCL. continues to uphold its reputation for excellence in corporate leadership and investor relations, as recognized by the Investment Analysts Association (IAA) at the IAA Awards for Listed Companies 2024. These esteemed accolades reflect Delta Thailand's unwavering commitment to transparency, corporate governance, and sustainable growth within the Technology & Communication industry sector.

The IAA, a non-profit organization founded by the Stock Exchange of Thailand in 1990, plays a crucial role in enhancing the standards of securities analysis across the country. Since 2012, the IAA has conducted an annual voting process involving securities analysts and fund managers to identify the best-in-class CEOs, CFOs, and Investor Relations (IR) teams in the Thai capital market. These awards, highly respected within the investment community, highlight the companies and leaders driving Thailand's economic progress through exemplary management and governance practices.

# **Award and Recognitions**



Delta Future Industry Summit 2024 Leads the Charge in Unlocking Al's Potential for Southeast Asia's Development

October 18, 2024 - Delta Electronics (Thailand) PCL. successfully hosted the Delta Future Industry Summit 2024 on October 18 at the Grand Ballroom, Chatrium Grand Hotel, Bangkok, Under the theme, "Unlocking the Potential of Al for Industrial and Data Center Growth in Southeast Asia," the summit explored Al's role in reshaping industries, enhancing efficiency, and driving sustainable development across the region. The event focused on Al's transformative potential in industrial automation, data center optimization, and building automation, emphasizing its ability to address energy efficiency, tackle sustainability challenges, and foster innovation in Southeast Asia's rapidly growing markets.

The Delta Future Industry Summit 2024 has once again taken a leading role in establishing a collaborative platform for industry leaders and policy makers, inspiring innovative ideas that contribute to a sustainable and prosperous future for Southeast Asia.



Delta Electronics CEO Victor Cheng Receives "Top Senior CEO Award" from Thailand's Prime Minister at CEO **Econmass Awards 2024** 

October 30, 2024 - Delta Electronics (Thailand) PCL. announces that its CEO, Mr. Victor Cheng, received the "Top Senior CEO Award" from Prime Minister, H.E. Ms. Paetongtarn Shinawatra, at the prestigious CEO Econmass Awards 2024. Hosted by the Economic Reporters Association in collaboration with the Joint Standing Committee on Commerce, Industry and Banking (JSCCIB), the State Enterprise Policy Office (SEPO), and the University of the Thai Chamber of Commerce (UTCC), this ceremony recognized 18 CEOs who have bolstered Thailand's economic resilience and commitment to sustainable development.

The award highlighted Delta's exemplary commitment to ESG, aligning with Thailand's sustainability goals. The JSCCIB, comprising the Thai Chamber of Commerce, the Federation of Thai Industries (FTI), and the Thai Bankers' Association (TBA), unifies private sector perspectives on trade, industry, and finance to advise the government on economic and trade challenges, supporting national economic growth and policy planning.



Delta Electronics Expands in Indonesia, Offering Market Leading Solutions, Smart Technologies, and Sustainable **Initiatives** 

Jakarta, Indonesia, November 7, 2024 - Delta Electronics announced its business expansion in Indonesia. Building on its partnerships with local distributors and system integrators, PT Delta Electronics Indonesia will continue to expand its engagement with government agencies and key customers to provide tailored solutions that address the unique needs of key Indonesian industries, including Data Centers, Manufacturing, and Renewable Energy, with a focus on driving sustainable innovation.

"At PT Delta Electronics Indonesia, we are committed to being at the forefront of innovative power electronics technologies and solutions. Our ongoing investment in research and development has enabled us to consistently introduce advanced products that enhance energy efficiency and minimize our customers' carbon footprints. This evolution reflects our dedication to not only providing solutions but also being a reliable partner to foster sustainability in Indonesia." remarked Mr. Johnny Tam, Country Manager, PT Delta Electronics Indonesia.

# **Award and Recognitions**



### Delta Electronics Thailand Recognized with "Excellent" 5-Star Corporate Governance Grade for the 9th Consecutive

November 8, 2024 - Delta Electronics (Thailand) PCL. achieved a remarkable milestone by receiving an "Excellent" grade (5-star) on the Corporate Governance Report (CGR) from the Thai Institute of Directors Association (IOD) for the ninth consecutive year.

The 2024 CGR survey, supported by the Stock Exchange of Thailand (SET), evaluated a total of 808 Thai listed companies. Delta Thailand's scores across each category underline the company's commitment to the ESG disclosure and transparency in the Management Discussion and Analysis (MD&A) and business operation reports; rights and equitable treatment of shareholders through the annual General Meetings (AGMs) and training programs on conflict-of-interest prevention and insider information protection; stakeholder and board member engagement as well as sustainable business practices in environmental management, fair employee compensation practices, and whistleblower monitoring.

The CGR study serves as an essential tool to benchmark and improve corporate governance practices to promote a more transparent investment environment.



BIG and Delta Pioneer the First Low-Carbon Nitrogen in Thailand's Electronics Industry

December 9, 2024 - BIG, a climate technology company, and Delta Electronics (Thailand) Public Company Limited, a global leader in power management and IoT-based smart green solutions today announced a strategic partnership with BIG to advance the decarbonization of Thailand's electronics industry. This collaboration introduces BIG's low-carbon nitrogen for the production of electronic components and parts (ITC), marking a significant milestone in sustainable manufacturing.

For the first time in Thailand, low-carbon industrial gas will be utilized in electronics production, setting a new industry standard for reducing emissions and enhancing environmental responsibility. This initiative reflects the shared vision of Delta Electronics Thailand and BIG to create innovative, sustainable solutions that address the pressing challenges of climate change. In accelerating its journey towards carbon neutrality, BIG's low-carbon nitrogen, produced through environmentally friendly processes, will enable Delta Thailand to significantly reduce its Scope 3 carbon dioxide emissions, bringing both companies closer to their Net Zero targets.



Delta Thailand Secures Place in Dow Jones Sustainability Indices 2024 for 4th Consecutive Year

December 24, 2024 - Delta Electronics (Thailand) PCL., a global leader in power management and IoT-based smart green solutions, announces its inclusion in the prestigious Dow Jones Sustainability Indices (DJSI) for the fourth consecutive year. Delta Electronics Thailand is the only Thai company in the "ITC Electronic Equipment, Instruments & Components" industry segment included in the indices. Additionally, Delta Thailand has sustained a perfect score in Governance & Economic, Environmental. and Social dimension.

The recognition positions Delta Thailand as a global leader in sustainability, showcasing its ability to address environmental risks, optimize resource efficiency, and contribute to the transition toward a low-carbon economy. This year, Delta Thailand received an S&P Global ESG Score of 79/100. By meeting the rigorous standards of the S&P Global Corporate Sustainability Assessment (CSA), Delta demonstrated its competitive edge among over 13,500 companies across 60 industries worldwide, securing its place in the global benchmark for ESG performance.

PART7

# **APPENDIX**

Find our proactive response to climate change, environmental PDCA, CSR in supply chain and our innovative products and process





# **About This Report**

Delta Electronics (Thailand) Public Company Limited, referred to as "Delta Thailand" or "Delta," publishes its Sustainable Development Report annually to transparently communicate our ongoing efforts to create shared value for all stakeholders. Since the release of our first stand-alone Sustainable Development Report in 2016, prepared in accordance with the GRI G4 Standards, we have continuously improved the accuracy and quality of our disclosures. Our most recent report follows the GRI Standards and was published in June 2018.

To support broader stakeholder engagement, this report is available in both English and Thai. Previous editions of our Sustainable Development Reports can be accessed at: https://deltathailand.com/en/download-sd-report.

### Reporting cycle

Annually, in June, Delta Thailand's annual performance of economic, social, environmental and related achievements between January 1st and December 31st of 2024.

### Reporting standard

This report follows the GRI Standards: Core Option and is available in both Thai and English. Material topics were identified based on stakeholder feedback through an online questionnaire (https://goo.gl/HKsgeV), engagement logs, random interviews, emerging risk reviews, social media, and media analysis.

We used GRI Standards, Dow Jones Sustainability Index, SET Sustainability Awards criteria, and stakeholder concerns to design the questionnaire, collect data, and prepare the report. The GRI Content Index, found at the end of the report, shows where each topic is addressed and links to related sustainable business practices.

To ensure data accuracy, Delta engaged Lloyd's Register, an independent third party, to verify selected environmental and social indicators.

### Significant Developments Impacting ESG Performance

- Full operations commenced at two new facilities—a manufacturing plant and a research and development (R&D) center—located within a 30,400-square-meter area at Bangpoo North Industrial Estate, Thailand. This expansion is expected to significantly impact the company's Environmental, Social, and Governance (ESG) performance.
- · All production activities in Delta Myanmar were relocated to the Thailand production facility. Only sales and service functions remain in Myanmar.
- Our Krishnagiri site in India expanded its production area from 11,152 square meters with 1,158 operators in 2023 to 20,381 square meters with a significantly increased workforce and in 2024.



#### Restatements of information

expansion to our manufacturing site in Krishnagiri, India, new R&D center, new manufacturing site in Thailand and all sales offices during the reporting period, we have restated the relevant KPIs for 2022–2024 to reflect these developments and help our stakeholders clearly understand our progress against our growing facilities toward the committed

- Energy indicators
- Water indicators
- Waste indicators
- Greenhouse gas indicators



# **About This Report**

### Coverage

Delta's fiscal year is from January to December. This report, therefore, covers a one-year period in line with the approach used in Delta's 2024 consolidated financial statements, which also reflect a 12-month period. The scope includes Delta's operations in Thailand, along with its overseas subsidiaries and associates, covering 100% of the consolidated revenue reported in the audited financial statements. As our core business involves manufacturing and assembly, the environmental KPIs presented in this report are based on data from our sites in Thailand, India, and Slovakia, which represent all of our manufacturing locations. This

|   |                       |  | 31                             | pe                  |           |                  |     |                |   |       |       |       |       |       |        | ١     | /erifi | ed K  | ΡI    |                |       |       |       |        |       |                |       |       |       |       |
|---|-----------------------|--|--------------------------------|---------------------|-----------|------------------|-----|----------------|---|-------|-------|-------|-------|-------|--------|-------|--------|-------|-------|----------------|-------|-------|-------|--------|-------|----------------|-------|-------|-------|-------|
| Company   | Location              | Type of Business   | Headcount as of 31<br>Dec 2024 | Listed / Non-listed | GRI 2-7 J | GRI 2-25, 26 Dun |     | 205-1<br>205-2 |   | 301-1 | 302-1 | 302-2 | 302-4 | 303-3 | 303-5- | 305-2 | 305-3  | 305-7 | 306-4 | 306-5<br>308-1 | 308-2 | 401-1 | 401-3 | 403-10 | 404-1 | 405-2<br>405-2 | 406-1 | 408-1 | 413-1 | 414-2 |
| Delta Electronics (Thailand) Public Company Limited (HQ)    | Thailand <sup>1</sup> | - Trading /Marketing & Sales - R&D - Manufacturing - Integration, Biding, Installation and Service | 20,737                         | L                   |           | • •              |     | - •            | • |       | •     |       | •     |       | •      |       | •      |       | •     |                | • •   |       |       | •      |       | •              |       | •     |       |       |
| 1. DET International Holding B.V.                           | Netherlands           | Business investment  | 10                             | N                   | •         | •                | • • |                | • |       | -     |       | -     |       |        |       | -      |       | -     |                | •     |       | - (   | •      |       | -              |       | •     |       | •     |
| 1.1 DET Logistics (USA) Corporation                         | USA                   | Trading of electronic products   | 10                             | N                   | •         | •                | • • |                | • |       | -     |       | -     |       |        |       | -      |       | -     | - •            | •     |       | - •   | •      |       | -              |       | •     |       | •     |
| 1.2 Delta Energy Systems (Germany) GmbH                     | Germany               | - Marketing & Trading of electronic products - R&D   | 531                            | N                   | •         | •                |     |                | • |       | -     |       | -     |       |        |       | -      |       | -     | - •            | •     |       | - •   | •      |       |                |       | •     |       | •     |
| 1.2.1 Delta Energy Systems Property (Germany) GmbH          | Germany               | Property   |                                | N                   | •         | •                | • • |                | • |       | -     |       | -     |       |        |       | -      |       | -     | - •            | •     |       | - •   | •      |       | -              |       | •     | • •   | •     |
| 1.3 Delta Energy Systems (India) Pvt. Ltd.                  | India                 | Marketing & Sales of electronics products  | -                              | N                   | •         | •                | • • |                | • |       | -     |       | -     |       |        |       | -      |       | -     |                | •     |       |       | •      |       | •              |       | •     |       | •     |
| 1.4 Delta Electronics (Slovakia), s.r.o                     | Slovakia              | Manufacturing & Sales of electronics products  | 576                            | N                   | •         | •                |     |                | • |       | •     |       | •     |       |        |       | •      |       | •     |                | •     |       |       | •      |       | •              |       |       |       | •     |
| 1.5 Delta Energy Systems (Romania) SRL                      | Romania               | R&D  | 5                              | N                   | •         | •                | • • |                | • |       | -     |       | -     |       |        |       | -      |       | -     | - •            | •     |       | - •   | •      |       |                |       |       |       | •     |
| 1.6 Delta Electronics (Hungary) Kft.                        | Hungary               | <b>Manufacturing</b> of electric vehicle and electronics products                                  | 8                              | N                   | •         | •                |     |                | • |       | -     |       | -     |       |        |       | -      |       | -     | - •            | •     |       | - •   | •      |       |                |       | •     |       | •     |
| 1.7 Eltek s.r.o.  | Slovakia              | Manufacturing electronics products   | 818                            | N                   | •         | •                | • • |                | • |       | •     |       | •     |       | • •    |       | •      |       | •     |                | •     |       |       | •      |       | •              |       |       |       | •     |
| 1.8 Delta Electronics (Automotive) Americas Inc.            | USA                   | R&D  | 25                             | N                   | •         | •                | • • |                | • |       | -     |       | -     |       |        |       | -      |       | -     | . •            | •     |       | - •   | •      |       |                |       |       |       | •     |
| 2. Delta Energy Systems (Singapore) Pte. Ltd. <sup>2</sup>  | Singapore             | Business investment     Management and Consultancy Service     Trading of electronics products     |                                | N                   | •         | •                |     |                | • |       | •     | • -   | -     |       |        |       | -      |       | -     | - •            | •     |       | - •   | •      |       |                |       |       |       | •     |
| 2.1 Delta Electronics (Australia) Pty Ltd                   | Australia             | Local sales & Trading of electronic products   | 76                             | N                   | •         | •                | • • |                | • |       | •     |       | •     |       |        |       | •      | -     | -     | - •            | •     |       | - 0   | •      |       | -              |       | •     | • •   | •     |
| 2.2 Delta Electronics India Pvt. Ltd.                       | India                 | Manufacturing, Marketing & Sales of electronics products   | 4,843                          | N                   | •         | •                |     |                | • |       | •     |       | •     |       |        |       | •      |       | •     |                | •     |       |       | •      |       | •              |       | •     |       | •     |
| 2.3 Delta Electronics (Myanmar) Co., Ltd.3                  | Myanmar               | Manufacturing of electronics component   | 0                              | N                   | •         | •                |     |                | • |       | •     |       | •     |       |        |       | •      | -     | -     | - •            | •     |       | - •   | •      |       |                |       |       |       | •     |
| 2.4 Delta Energy Systems (UK) Ltd.                          | United Kingdom        | R&D  |                                | N                   | •         | •                | • • |                | • |       | -     |       | -     |       |        |       | -      |       | -     | - •            | •     |       | - •   | •      |       |                |       |       |       | •     |
| 2.5 Delta Greentech (Netherlands) B.V.                      | Netherlands           | Business Investment  |                                | N                   | •         | •                | • • |                | • |       | -     |       | -     |       |        |       | -      |       | -     | - •            | •     |       | - •   | •      |       | -              |       | •     |       | •     |
| 2.5.1 Delta Energy Systems LLC                              | Russia                | Marketing & Sales of electronic products   | 10                             | N                   | •         | •                | • • |                | • |       | -     |       | -     |       |        |       | -      |       | -     | - •            | •     |       | - •   | •      |       | -              |       | •     |       | •     |
| 3. Delta Green Industrial (Thailand) Co., Ltd. <sup>4</sup> | Thailand <sup>1</sup> | Integration, Sales/Trading, Installation and Service   | 30                             | N                   | •         | •                | • • |                | • |       | •     |       | •     |       |        |       | •      |       | -     | - •            | •     |       |       | •      |       | •              |       | •     |       | •     |
| 4. Delta Electronics (Vietnam) Co., Ltd. <sup>5</sup>       | Vietnam               | Trading and solution business  | 22                             | N                   | •         | •                | • • |                | • |       | •     | • -   | -     |       |        |       | •      |       | -     | - •            | •     |       | - •   | •      |       |                |       |       | • •   | •     |
| 5. Delta Electronics India Manufacturing Pvt. Ltd.          | India                 | Manufacturing of electronics products  | 612                            | N                   | •         | •                |     |                | • |       | •     |       | •     |       |        |       | •      |       | •     |                | •     |       |       | •      |       | •              |       | •     |       | •     |
| 6. Delta Electronics Philippines Inc. <sup>6</sup>          | Philippines           | Local sales & Trading of electronic products   | 30                             | N                   | •         | •                | • • |                | • |       | •     |       | •     |       |        |       | •      |       | -     |                | •     |       | - •   | •      |       | -              |       | •     |       | •     |
| 7. PT Delta Electronics Indonesia <sup>7</sup>              | Indonesia             | Trading and bid local projects   | 10                             | N                   | •         | •                | • • |                | • |       | -     |       | -     |       |        |       | -      |       | -     | - •            | •     |       | - (   | •      |       | -              |       |       | • •   | •     |

# **Calculation Methods**

2025

Sustainable Development Report

| Topic   | Calculation Method   |
|---|--|
| 1) Annual total compensation  | Base salary + cash compensation + total fair value of all annual long-term incentives  |
| 2) Average training hours per employee                                | Total number of training hours provided to employees ÷ Total number of employees   |
| 3) Average training hours per employee category                       | Total number of training hours provided to each category of employees ? Total number of FTEs in category   |
| 4) Average training hours per female                                  | Total number of training hours provided to female employees ÷<br>Total number of female employees  |
| 5) Average training hours per male                                    | Total number of training hours provided to male employees ÷ Total number of male employees   |
| 6) Change in water storage  | Total power consumption of sold products of the reporting period -<br>Total power consumption of sold products at the beginning of the<br>reporting period |
| 7) Change in water storage  | Total water storage at the end of the reporting period - Total water storage at the beginning of the reporting period                                      |
| 8) Community investment   | Cash contribution + monetary value of products or stuff donation + man cost + overhead cost.   |
| 9) Diversion rate of waste (%)  | (Total of Waste diverted ÷ Total amount of waste generated) x 100  |
| 10) Energy intensity  | Total energy consumption within the organization ÷ production amount   |
| 11) Full-time equivalent  | Σ(individual actual working hours for the year/ planned working hours for full year)   |
| 12) GHG emissions (Scope 1 and Scope 2) intensity                     | Total GHG emissions (Scope 1 and Scope 2) ÷ production amount (\$)   |
| 13) GHG (Scope3) intensity  | Total GHG emissions (Scope3) ÷ production amount (USD)   |
| 14) Mean compensation of all employees & CEO compensation             | Σxi÷n  |
| 15) Percentage of new supplier screen by using environmental criteria | Total new suppliers screen by using environmental criteria ÷ total new supplier in the reporting period x 100  |
| 16) Percentage of new supplier screen by using social criteria        | Total new suppliers screen by using social criteria ÷ total new supplier in the reporting period x 100   |

|   | Topic   | Calculation Method  |
|---|---|---|
|   | 17) Percentage of reclaimed products and their packaging materials  | Products and their packaging materials reclaimed within the reporting period ÷ Products sold within the reporting period x 100  |
| _ | 18) Percentage of recycled input materials used   | Total recycled input materials used ÷ Total input materials used x 100  |
|   | 19) Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security | Number of employees who have received formal training in the organization's human rights policies or specific procedures and their application to security ÷ total number of employee in the reporting period x 100 |
|   | 20) Percentage of suppliers identified as having significant actual and potential negative environmental impacts  | Suppliers identified as having significant actual and potential negative environmental impacts ÷ total numbers of suppliers x 100   |
|   | 21) Percentage of suppliers with significant water-related impacts from water discharge that have set minimum standards for the quality of their effluent discharge         | Number of suppliers that have set minimum standards for the quality of their effluent discharge ÷ Number of suppliers with significant water-related impacts from water discharge x 100                             |
|   | 22) Percentage of the procurement budget spent to local supplier  | Spent amount to local suppliers ÷ total spending x 100  |
|   | 23) Percentage of total employees<br>by category who received a<br>regular performance and career<br>development review during the<br>reporting period                      | Number of specific category employee who received a regular performance and career development review during the reporting period ÷ Total number employees of that specific category x 100                          |
|   | 24) Percentage of total employees<br>by gender who received a regular<br>performance and career<br>development review during the<br>reporting period                        | Number of specific gender employee who received a regular performance and career development review during the reporting period ÷ Total number employees of that specific gender x 100                              |
|   | 25) Percentage of total employees covered by collective bargaining agreements   | Headcount of labor union member ÷ total employees x 100   |

# **Calculation Methods**

2025

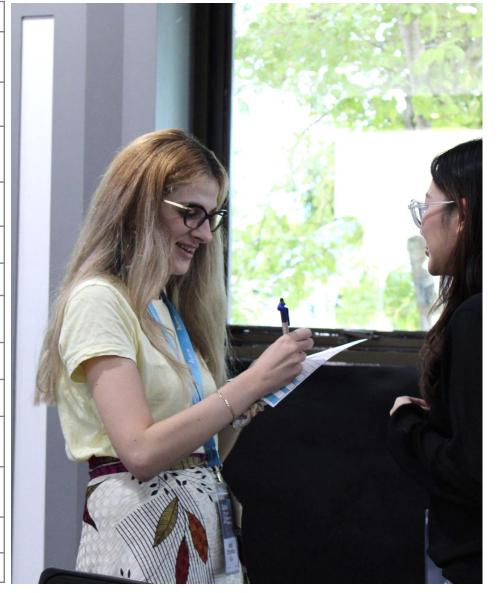
Sustainable Development Report

| Topic   | Calculation Method   |
|---|--|
| 26) Percentage of workers who covered by collective bargaining agreement                  | Number of employees who have registered for labor union membership during the reporting period ÷ total number of employee in the reporting period reported under 2-7-a x 100 |
| 27) Production of Ozone-<br>depleting substances  | ODS produced - ODS destroyed by approved technologies - ODS entirely used as feedstock in the manufacture of other chemicals   |
| 28) Rate of employee turnover during the reporting period                                 | Number of employee resigned during the reporting period ÷ total number of employee x 100   |
| 29) Rate of fatalities as a result<br>of work-related                                     | Number of fatalities as a result of work-related injury ÷ Number of hours worked x 1,000,000   |
| 30) Rate of fatalities as a result<br>of work-related                                     | Number of disease cases as a result of work-related ÷ Number of hours worked x 1,000,000   |
| 31) Rate of health illness  | Number of occupational illness confirmed by physician ÷ Number of hours worked x 1,000,000   |
| 32) Rate of high-consequence<br>work-related injuries (excluding<br>fatalities)           | Number of Work-related injuries that the injured worker cannot recover within 6 months (excluding fatalities) ? Number of hours worked x 1,000,000                           |
| 33) Rate of new employee hires<br>during the reporting period                             | Number of new employee hired during the reporting period ÷ total number of employee x 100  |
| 34) Rate of recordable work-<br>related injuries  | Number of recordable work-related injuries ÷ Number of hours worked x 1,000,000  |
| 35) Ratio of the basic salary and remuneration of women to men for each employee category | Sum of women employee's salary and remuneration in specific category ÷ Sum of men employee's salary and remuneration in that specific category x 100                         |
| 36) Ratio of water recycled and reused as a percentage of the total water withdrawal (%)  | (Total of water recycled and reused ÷ Total water withdrawal) x<br>100   |
| 37) Reduction of energy consumption intensity   | (Energy reduction from energy saving project - Total energy consumption) ÷ production amount   |
| 38) Reductions of GHG emissions   | Present year x 100 ÷ base year   |
| 39) Requirement of energy of sold products  | Average power consumption of sold product x average power load rate of sold products   |
| 40) Energy Cost per Operation<br>Spend  | Energy Cost (Electricity and fuel cost) ÷ Operation Spend (Cost of good sold and Operating costs)  |
|   |  |

| Topic   | Calculation Method  |
|---|---|
| 41) Retention rate  | Total number of employees retained 12 months after returning to work following a period of parental leave x total number of employees returning from parental leave in the prior reporting period x 100 |
| 42) Return to work rate   | Total number of employees that did return to work after parental leave x total number of due to return to work after taking parental leave x 100  |
| 43) Total energy consumption within the organization              | Non-renewable fuel consumed + Renewable fuel consumed + Electricity, heating, cooling, and steam purchased for consumption + Self-generated electricity-Electricity, heating, cooling, and steam sold   |
| 44) Total Volatile Organic<br>Compounds intensity (t VOCs)        | Total Volatile Organic Compounds ÷ production amount (USD)  |
| 45) Total water discharged  | Discharged surface water + groundwater + seawater + produced water + third-party water  |
| 46) Total water withdrawal  | Surface water + groundwater + seawater +produced water +third-party water   |
| 47) Waste intensity   | Total amount of waste generated ÷ production amount   |
| 48) Water consumption   | Total water withdrawal - Total water discharge  |
| 49) Water consumption intensity                                   | Total water consumption intensity ÷ production amount   |
| 50) Water withdrawal intensity                                    | Total water withdrawal intensity ÷ production amount  |
| 51) Total weight of hazardous<br>waste transported by destination | Weight of hazardous waste transported to the organization by destination from external sources/ suppliers not owned by the organization   |
|   | + Weight of hazardous waste transported from the organization by destination to external sources/ suppliers not owned by the organization   |
|   | + Weight of hazardous waste transported nationally and internationally by destination between locations owned, leased, or managed by the organization   |
| 52) Efficiency of power supply at 50% load (%)                    | Output power (W) ÷ Input power (W)  |
| 53) Energy consumption outside of the organization (Wh)           | Targeted product Output power (W) ÷ Efficiency(%) x Operating hours (h) x Sold unit (pc)  |
| 54) Reduction of energy consumption (Wh)                          | 80 plus verified energy consumption - non-80 plus verified energy consumption   |
|   |   |

# **Calculation Methods**

| Topic   | Calculation Method   |
|---|--|
| 55) Average tenure or worker<br>by gender                 | Summation of X gender worker's tenure / FTE of worker X gender   |
| 56) Average tenure or worker by gender                    | Summation of X gender worker's age / FTE of worker X gender  |
| 57) Hiring cost per FTE                                   | (Summation of human resource recruitment man cost, advertisement cost, recruitment activity cost, travel cost for recruitment activity, entertainment cost for recruitment activity) / New FTE in the reporting year |
| 58) Revenue from eco-label certified products and service | Sales volume of the eco-label certified products in the reporting year x unit price  |
|   |  |
|   |  |
|   |  |
|   |  |
|   |  |
|   |  |
|   |  |
|   |  |
|   |  |





2025

### LRQA Independent Assurance Statement

### Relating to Delta Electronics (Thailand) Public Company Limited's Sustainability Report for the calendar 2024

This Assurance Statement has been prepared for Delta Electronics (Thailand) Public Company Limited in accordance with our contract but is intended for the readers of this Report.

#### Terms of engagement

LRQA (Thailand) Ltd. was commissioned by Delta Electronics (Thailand) Public Company Limited (DELTA) to provide independent assurance on its Sustainability Report 2024 (the Report) against the assurance criteria below to a moderate level of assurance and at the materiality of the professional judgement of the verifier using Accountability's AA1000AS v3 Type 2

Our assurance engagement covered DELTA's operations and activities in India, Slovakia and Thailand (as Head Office) and specifically the following requirements:

- Evaluating the nature and extent of DELTA's adherence to all four AA1000 AccountAbility Principles inclusivity, materiality, responsiveness and impact.
- Confirming that the report is in accordance with GRI Standards 2021 including GRI 3 Double Materiality assessment and related universal social responsibility standards principles addressed in ISO 26000.
- Reviewing the integrity of DELTA's Processes to remediate negative impacts and Mechanisms for seeking advice and raising concerns about ethics. (GRI 2-25, 2-26)
- Evaluating the reliability of data and information for the selected economic, environmental and social indicators
- Economics: Direct economic value generated and distributed (GRI201-1); Operations assessed for risks related to corruption (205-1); Communication and training about anti-corruption policies and procedures (GRI205-2) and Confirmed incidents of corruption and actions taken (GRI205-3).
- Environmental: Materials used by weight or volume (301-1); Recycled input materials used (GRI301-2); Energy consumption within the organization (GRI302-1); Energy consumptions outside the organization (GRI302-2); Energy intensity (302-3); Reduction of energy consumption (GRI 302-4); Reductions in energy requirements of products and services (GRI302-5); Water withdrawal (GRI 303-3); Water discharge (GRI 303-4); Water consumptions (GRI303-5); Direct GHG emissions (Scope 1) (GRI305-1); Energy indirect GHG emissions (Scope 2) (GRI305-2); Other indirect (Scope 3) GHG emissions (GRI305-3); - Transportation of Raw material and Finished Goods (Ocean and Air Freight only) and Transportation of Business trip by Air Freight, Nitrogen oxides (NOX), Sulfur oxides (SOX) and other significant air emissions (GRI305-7); Waste generated (GRI306-3); Waste directed to disposal (GRI306-4); Waste diverted from disposal (GRI 306-5); New suppliers that were screened using environmental criteria (GRI 308-1); Negative environmental impacts in the supply chain and actions taken (GRI 308-2).
- Social: New employee hires and employee turnover (401-1); Benefits provided to full-time employees that are not provided to temporary or part-time employees (401-2); Parental leave (GRI401-3), Work-related injuries and Workrelated ill health (GRI403-9 and 10); Average hours of training per year per employee (GRI 404-1); Percentage of employee receiving regular performance and career development reviews (GRI 404-3); Ratio of basic salary and remuneration of women and men (GRI405-2); Operations and suppliers in which the right to freedom of association and collective bargaining (GRI 407-1); Operations and suppliers at significant risk for incidents of child labor (GRI 408-1); Operations with local community engagement, impact assessments, and development programs (413-1); New suppliers that were screened using social criteria (GRI 414-1); Negative social impacts in the supply chain and actions taken (GRI 414-2).

LRQA's responsibility is only to DELTA. LRQA disclaims any liability or responsibility to others as explained in the end footnote. DELTA's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by, and remains the responsibility of DELTA.

#### LROA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that DELTA has not, in all material respects:

- Met the requirements above
- Disclosed reliable performance data and information as no errors or omissions were detected
- Covered all the issues that are important to the stakeholders and readers of this report.

The opinion expressed is formed on the basis of a moderate level of assurance and at the materiality of the professional judgement of the verifier.

GHG quantification is subject to inherent uncertainty.



Note: The extent of evidence-gathering for a moderate level assurance engagement is less than for a high-level assurance engagement. A moderate level assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a moderate level assurance engagement is substantially lower than the assurance that would have been obtained in a high-level assurance engagement been performed.

#### LROA's approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks though were undertaken as part of the evidence gathering process for this assurance engagement:

- · Assessing DELTA's approach to stakeholder engagement to confirm that issues raised by stakeholders were captured correctly. We did this through reviewing associated records.
- · Reviewing DELTA's process for identifying and determining material issues to confirm that the right issues were included in their Report. We also tested the filters used in determining material issues to evaluate whether DELTA makes informed business decisions that may create opportunities that contribute towards sustainable development.
- · Auditing DELTA's data management systems to confirm that there were no significant errors, omissions or misstatements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems as well as collaborate opinions for other third parties. We also spoke with those key peoples responsible for compiling the data and writing the Report.
- Sampling facilities and consolidated data and information at DELTA's head office.

#### Observations

Further observations and findings, made during the assurance engagement, are:

- . Stakeholder inclusivity: We are not aware of any key stakeholder groups that have been excluded from DELTA's stakeholder engagement process to address impacts.
- Materiality: We are not aware of any material issues concerning DELTA's sustainability performance that have been excluded from the Report. DELTA reviews regularly their material issues, against their established and extensive criteria for determining material issues, to reconfirm that their material issues are still relevant. The criteria for determining materiality are not biased to DELTA.
- Responsiveness: DELTA has processes for responding to various stakeholder groups, included establish and monitor of of GHGs transition plan as well as progressively improvement in suppliers' management.
- · Reliability: DELTA uses spreadsheets and data retrieve from ERP to consolidate data and information associated with the selected economic, environmental and social indicators. DELTA should apply periodically internal verification to enhance the data quality and promote awareness of data and information disclosure throughout the operations.
- Impact: DELTA has process to regularly perform impact evaluation and address where where the impact happened in the supply chain.

#### LRQA's standards, competence and independence

LROA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

This verification is the only work undertaken by LRQA for DELTA and as such does not compromise our independence or impartiality.

Dated: 9 July 2025

Opart Charuratana LRQA Lead Verifier On behalf of LRQA (Thailand) Limited LRQA reference: BGK00001183

LRQA Group Limited, its affiliates and subsidiaries, including LRQA (Thailand) Ltd., and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant Lloyd's Register entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA Group Limited assumes no responsibility for versions translated

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Copyright ® LRQA Group Limited, 2025.

### **GRI Content Index**

Sustainable Development Report

2025

Structure: The structure of this report follows the Global Reporting Initiative's (GRI) "GRI Sustainability Reporting Standards 2021" Mapping tools of related initiatives we claimed in this index:

- ISO2600: ISO GRI G4 Guidelines and ISO 26000:2010
- IFRS: Driving Alignment in Climate-related Reporting (how GRI Standards can be used to meet the TCFD requirements)
- ESRS: https://www.globalreporting.org/media/z2vmxbks/gri-standards-and-esrs-draft-interoperability-index\_20231130-final.pdf
- UNGC: Making the Connection Using GRI's Guidelines to Create a COP | UN Global Compact
- SDG: Linking the SDGs and the GRI Standards
- CRBP: Children are everyone's business 2.0

| GRI                                   |   |  | Reason          | External  | Linkage to other initiatives |  |   |      |     |             |  |  |  |  |  |
|---------------------------------------|---|--|-----------------|-----------|------------------------------|--|---|------|-----|-------------|--|--|--|--|--|
| STANDARD                              | DESCRIPTION   | Page / Link  | for<br>omission | Assurance | ISO<br>26000                 | IFRS   | ESRS  | UNGC | SDG | CRBP        |  |  |  |  |  |
| GRI 2: General<br>Disclosures<br>2021 | 2-1 (2021) Organizational details   | <ul><li>SD Report page 2</li><li>Annual Report, page 44-45</li><li>Website</li></ul>                                     |                 |           | 6.4.1,<br>6.4.2              |  | Directive 2013/34/<br>EU  |      |     |             |  |  |  |  |  |
|                                       | 2-2 (2021) Entities included in the organization's sustainability reporting | <ul><li>SD Report, page 83, 185</li><li>Annual Report, page 39</li></ul>   |                 |           | 4.4                          |  | ESRS15.1<br>ESRS2<br>BP-1, 5(a) and (b) i   |      |     | Principle 1 |  |  |  |  |  |
|                                       | 2-3 (2021) Reporting period, frequency and contact point                    | • <u>SD Report, page 2, 185</u>  |                 |           |                              |  | ESRS1, 73   |      |     |             |  |  |  |  |  |
|                                       | 2-4 (2021) Restatements of information                                      | SD Report, page 185  |                 |           |                              |  | ESRS 2<br>BP-2, 13, 14(a) to(b)   |      |     |             |  |  |  |  |  |
|                                       | 2-5 (2021) External assurance   | • SD Report, page 187  |                 |           | 4.4                          | CC8.6,<br>8.6a, 8.6b,<br>8.7, 8.7a,<br>8.8, 14.2,<br>14.2a | See external<br>assurance of<br>Directive (EU)<br>2022/2464                           |      |     |             |  |  |  |  |  |
|                                       | 2-6 (2021) Activities, value chain and other business relationships         | <ul> <li>SD Report, page 10-13, 161</li> <li>Annual Report, page 39-41</li> <li>2024 Philanthropic activities</li> </ul> |                 |           | 4.4, 6.4.1,<br>6.4.2         |  | ESRS 2 SBM-1,<br>40(a)I to (a)ii, (b) to<br>(c), 42 (c)                               |      |     |             |  |  |  |  |  |
|                                       | 2-7 (2021) Employees  | SD Report, page 118-121,     Annual Report, page 109   |                 | 1         | 4.4, 6.4.1,<br>6.4.2         |  | ESRS2 SBM-1,<br>40(a)iii<br>ESRS S1 S1-6,50 (a)<br>to (b) and (d) to (e),<br>51 to 52 |      |     |             |  |  |  |  |  |

2025

Introduction

| GRI                 |  |   | Reason          | Eutemel               |                      |  | Linkage to other i  | nitiatives |  |             |
|---------------------|--|---|-----------------|-----------------------|----------------------|--|---|------------|--|-------------|
| STANDARD            | DESCRIPTION  | Page / Link   | for<br>omission | External<br>Assurance | ISO<br>26000         | IFRS   | ESRS  | UNGC       | SDG  5.5, 16.7  16.7, 5.5  16.6  16.6  4.7 | CRBP        |
| GRI 2:<br>General   | 2-8 (2021) Workers who are not employees   | <ul><li>SD Report, page 118-121</li><li>Annual Report, page 109</li></ul>   |                 |                       | 4.4, 6.4.1,<br>6.4.2 |  | ESRS S1 S1-7, 55 to 56  |            |  |             |
| Disclosures<br>2021 | 2-9 (2021) Governance<br>structure and composition   | <ul> <li>SD Report, page 14, 17-24</li> <li>Corporate Governance Policy</li> <li>BOD Competence Matrix</li> <li>Annual Report, page 102-108</li> </ul>        |                 |                       | 4.4, 6.2             | Governance<br>(a)                            | ESRS 2 GOV-1, 21,<br>22 (a), 23<br>ESRS Ga, 5(b)                                  |            | 5.5, 16.7                                  | Principle 1 |
|                     | 2-10 (2021) Nomination and<br>selection of the highest<br>governance body                        | <ul> <li>SD Report, page 22</li> <li>Annual Report, page 102-108</li> <li>2023 AGM Minute, page 7-10</li> <li>BOD Competence Matrix</li> </ul>                |                 |                       | 4.4, 6.2             |  | This topic is not<br>cover by the list in<br>ESRS1 AR 16                          |            | 16.7, 5.5                                  |             |
|                     | 2-11 (2021) Chair of the highest governance body   | <ul> <li>SD Report, page 17-18</li> <li>Annual Report, page 102-103</li> <li>BOD Competence Matrix</li> </ul>   |                 |                       | 4.4, 6.2             |  | This topic is not<br>cover by the list in<br>ESRS1 AR 16                          |            | 16.6                                       |             |
|                     | 2-12 (2021) Role of the<br>highest governance body in<br>overseeing the<br>management of impacts | <ul> <li>SD Report, page 14, 37-42, 45</li> <li>Annual Report, page 95-101</li> <li>Executive committee charter</li> <li>Board of Director Charter</li> </ul> |                 |                       | 4.4, 6.2             | Governance<br>(a) (b),<br>Risk<br>Management | ESRS 2 GOV-1, 22<br>(c), GOV-2, 26 (a)<br>to (b); SBM-2, 45<br>(d); ESRS Ga, 5(a) |            | 16.7                                       |             |
|                     | 2-13 (2021) Delegation of responsibility for managing impacts                                    | SD Report, page 45     SD committee charter   |                 |                       | 4.4, 6.2             | Governance<br>(a) (b),                       | RSRS 2 GOV-1, 22<br>(c) I; GOV-2, 26 (a);<br>ESRS G1 D1-3, 18 c)                  |            |  | Principle 1 |
|                     | 2-14 (2021) Role of the highest governance body in sustainability reporting                      | <ul><li>SD Report, page 42</li><li>Annual Report, 102-104</li></ul>   |                 |                       |                      | Governance<br>(b),                           | ESRS 2 GOV-5, 26;<br>IRO-1, 53 (d)  |            |  |             |
|                     | 2-15 (2021) Conflicts of interest  | <ul> <li>SD Report, page 17-18</li> <li>Annual Report, page 96-101</li> <li>Board of Director Charter</li> <li>BOD Competence Matrix</li> </ul>               |                 |                       | 4.4, 6.2             |  | This topic is not<br>cover by the list in<br>ESRS1 AR 16                          |            | 16.6                                       |             |
|                     | 2-16 (2021) Communication of critical concerns   | <ul><li>SD Report, page 21-23, 37</li><li>Annual Report, page 44-58</li></ul>   |                 |                       | 4.4, 6.2             |  | ESRS 2 GOV-2, 26<br>(a); ESRS G1 G1-1<br>AR1 (a); G1-3, 18(c)                     |            |  |             |
|                     | 2-17 (2021) Collective<br>knowledge of the highest<br>governance body                            | <ul> <li>SD Report, page 17-18</li> <li>Annual Report, page 102-103</li> <li>Board of Director Charter</li> <li>BOD Competence Matrix</li> </ul>              |                 |                       | 4.4, 6.2             | Governance<br>(a),                           | ESRS 2 GOV-1, 23  |            | 4.7  |             |
|                     | 2-18 (2021) Evaluation of<br>the performance of the<br>highest governance body                   | SD Report, page 20     Annual Report, page 102-108  |                 |                       | 4.4, 6.2             |  | This topic is not<br>cover by the list in<br>ESRS1 AR 16                          |            |  |             |



| GRI                                   |   |   | Reason          | Evternel              |              |      | Linkage to other   | initiatives     |      |             |
|---------------------------------------|---|---|-----------------|-----------------------|--------------|------|--|-----------------|------|-------------|
| STANDARD                              | DESCRIPTION   | Page / Link   | for<br>omission | External<br>Assurance | ISO<br>26000 | IFRS | ESRS   | UNGC            | SDG  | CRBP        |
| GRI 2: General<br>Disclosures<br>2021 | 2-19 (2021) Remuneration policies                               | <ul> <li>SD Report, page 22</li> <li>Annual Report, page 101</li> <li>2022 AGM Minutes, Page7-10</li> </ul>   |                 |                       | 4.4, 6.2     |      | ESRS 2 GOV-3, 29<br>(a) to (c)<br>ESRS E1, 13  |                 |      |             |
|                                       | 2-20 (2021) Process to determine remuneration                   | <ul> <li>SD Report, page 22</li> <li>Annual Report, page</li> <li>2022 AGM Minutes, page 8</li> </ul>   |                 |                       | 4.4, 6.2     |      | ESRS 2 GOV-3,<br>29 (e)  |                 | 16.7 |             |
|                                       | 2-21 (2021) Annual total compensation ratio                     | <ul> <li>SD Report, page 17, 22</li> <li>Annual Report, page 109</li> <li>2022 AGM Minutes, Page7-10</li> </ul>   |                 |                       | 4.4, 6.2     |      | ESRS S1 S1-16,<br>97 (b) to (c)  |                 |      |             |
|                                       | 2-22 (2021) Statement on<br>sustainable development<br>strategy | • SD Report, page 6-7   |                 |                       |              |      | ESRS 2 SBM-1,<br>40 (g)  |                 |      |             |
|                                       | 2-23 (2021) Policy<br>commitments                               | <ul> <li>SD Report, page 43, 80</li> <li>Corporate Governance Policy</li> <li>Code of Conduct</li> <li>Anti-corruption Policy</li> <li>Human rights Policy</li> <li>Sustainability International Initiatives</li> </ul> |                 |                       | 4.4          |      | ESRS 2 GOV-4;<br>MDR-P, 65 (b) to (c)<br>and (f);<br>ESRS S1 S1-1, 19 to<br>21, and AR14;<br>ESRS S2 S2-a, 16 to<br>17, 19 and AR16;<br>ESRS S3 S3-114,<br>16 to 17 and AR11;<br>ESRS S4 S4-1, 15 to<br>17 and AR13;<br>ESRS G1 G1-1, 7<br>and AR1 (b)                         | Principle<br>10 | 16.3 | Principle 1 |
|                                       | 2-24 (2021) Embedding policy commitments                        | • SD Report, page 31-34   |                 |                       |              |      | ESRS 2 GOV-2,<br>26(b); MDR-P, 65(c);<br>ESRS S1 S1-4, AR35;<br>ESRS S2 S2-4 AR30;<br>ESRS S3 -4 AR27;<br>ESRS S4 S4-4 AR27;<br>ESRS G1 G1-1, 9 and<br>10 (g)  |                 |      |             |
|                                       | 2-25 (2021) Processes to remediate negative impacts             | <ul> <li>SD Report, page 123-154</li> <li>Corporate Governance Policy</li> <li>Anti-corruption Policy</li> <li>Human rights Policy</li> </ul>   |                 | <b>✓</b>              |              |      | ESRS S1 S1-1, 20<br>(c); S1-3, 32 (a), (b)<br>and (e) AR 31;<br>ESRS S2 S2-1, 17<br>(c); S2-3, 27 (a), (b)<br>and (e) AR26; S2-4,<br>33 (c); S3-3, 27 (a),<br>(b) and (e), AR23;<br>S3-4,33 (c);<br>ESRS S4 S4-1, 16<br>(c); S4-3 25 (a), (b)<br>and (e) AR23; S4-4,<br>32 (c) |                 |      |             |

| GRI                                   |  |  | Reason          | External  |                                |      | Linkage to other   | initiatives                |      |                            |
|---------------------------------------|--|--|-----------------|-----------|--------------------------------|------|--|----------------------------|------|----------------------------|
| STANDARD                              | DESCRIPTION  | Page / Link  | for<br>omission | Assurance | ISO<br>26000                   | IFRS | ESRS   | UNGC                       | SDG  | CRBP                       |
| GRI 2: General<br>Disclosures<br>2021 | 2-26 (2021) Mechanisms<br>for seeking advice and<br>raising concerns | <ul> <li>SD Report, page 123-154</li> <li>Human rights Policy</li> </ul>           |                 | ,         | 4.4                            |      | ESRS S1-3 AR32(d)<br>ESRS S2 S2-3 AR<br>27 (d);<br>ESRS S3 S3-3 AR<br>24 (d);<br>ESRS S4 S4-3<br>AR24 (d);<br>ESRS G1 G1 -1, 10<br>(a); G1-3, 18 (a)   | Principle<br>10            | 16.3 |                            |
|                                       | 2-27 (2021) Compliance<br>with laws and regulations                  | • SD Report, page 123  |                 |           | 4.6, 6.7.1,<br>6.7.2,<br>6.7.6 |      | ESRS 2 SMB-3, 48<br>(d);<br>ESRS E2 E2-4 AR<br>25 (b);<br>ESRS S1 S1-17, 103<br>(c) to (d) and 104<br>(b);<br>ESRS G1 G1-4,24(a)   | Principle 7<br>Principle 8 | 16.3 | Principle 6<br>Principle 7 |
|                                       | 2-28 (2021) Membership<br>associations                               | <ul> <li>SD Report, page 160-162</li> <li>2024 Philanthropic activities</li> </ul> |                 |           | 4.4, 6.4.1,<br>6.4.2           |      | Political engagement is a sustainability matter for G1 covered by ESRS 1 AR16.   |                            |      |                            |
|                                       | 2-29 (2021) Approach to<br>stakeholder engagement                    | <ul> <li>SD Report, page 40</li> <li>Stakeholder Engagement Guideline</li> </ul>   |                 |           | 4.4                            |      | ESRS 2 SMB-2, 45 (a) I to (a) iv; ESRS S1 S1-1, 20 (b); S1-2, 25, 27 (e) and 28; ESRS S2 S2-1, 17 (b), S2-2, 20, 22 (e) and 23 ESRS S3 S3-1, 16 (b); S3-2 19, 21 (d) and 22; ESRS S4 S4-1, 16 (b0; S4-2, 18, 20 (d) and 21 |                            |      |                            |
|                                       | 2-30 (2021) Collective bargaining agreements                         | SD Report, page 131  |                 |           | 4.4                            |      | ESRS S1 S1-8, 60<br>(a) and 61   | Principle 1                | 8.8  |                            |

### **GRI Content Index**

| GRI  |  |   | Reason          | External  |   |  | Linkage to other  | initiatives | SDG  13.1  1.2, 5.1, 8.2, 8.5  8.5                |              |
|--|--|---|-----------------|-----------|---|--|---|-------------|---|--------------|
| STANDARD   | DESCRIPTION  | Page / Link   | for<br>omission | Assurance | ISO<br>26000  | IFRS   | ESRS  | UNGC        | SDG   | CRBP         |
| GRI 201:<br>Economic<br>Performance              | 201-1 (2016) Direct<br>economic value generated<br>and distributed                                 | <ul> <li>SD Report, page 31, 54, 160-162</li> <li>Annual Report, page 121-123</li> <li>2024 Philanthropic activities</li> </ul> |                 | <b>✓</b>  |   |  | This topic is not<br>cover by the list in<br>ESRS1 AR 16  |             |   |              |
| 2016   | 201-2 (2016) Financial implications and other risks and opportunities due to climate change        | <ul> <li>SD Report, page 11-12, 54</li> <li>IFSR S2 Report 2024, page 13</li> </ul>   |                 |           | 6.5.5   | Governance (b), Strategy (a), (b)Risk managemen t (a), (b), (c), Metrics and Targets (a), (b), (c) | ESRS 2 SBM-<br>3, 48 (a) and (d) to (e)<br>ESRS E1, 18; E1-3,<br>26; E1-9, 64   | Principle 7 | 13.1  |              |
|  | 201-3 (2016) Defined<br>benefit plan obligations and<br>other retirement plans                     | SD Report, page 158-159     Annual Report, page 154   |                 |           | 6.8.7   |  | This topic is not<br>cover by the list in<br>ESRS1 AR 16  |             |   |              |
|  | 201-4 (2016) Financial<br>assistance received from<br>government                                   | Annual Report, page 155   |                 |           |   |  | This topic is not<br>cover by the list in<br>ESRS1 AR 16  |             |   |              |
| GRI 202:<br>Market<br>Presence 2016              | 202-1 (2016) Ratios of<br>standard entry level wage<br>by gender compared to<br>local minimum wage | • SD Report, page 129-130   |                 | 1         | 6.3.7,<br>6.3.110,<br>6.4.3, 6.4.4,<br>6.8.1,<br>6.8.2                |  | ESRS S1 S1-10, 67-<br>71 and AR 72 to 73  | Principle 6 | 1.2, 5.1,<br>8.2, 8.5                             |              |
|  | 202-2 (2016) Proportion of<br>senior management hired<br>from the local community                  | SD Report, page 118-121   |                 |           | 6.4.3, 6.8.1,<br>6.8.2,<br>6.8.5, 6.7                                 |  | Communities economic social and cultural right is a sustainability  | Principle 6 | 8.5   |              |
| GRI 203:<br>Indirect<br>Economic<br>Impacts 2016 | 203-1 (2016) Infrastructure investments and services supported                                     | <ul> <li>SD Report, page 95-98</li> <li>Annual Report, page 87</li> </ul>   |                 |           | 6.3.9, 6.8.1,<br>6.8.2, 6.8.5,<br>6.8.7, 6.8.9                        |  | matter for S3 covered by ESRS 1 AR16. Hence this GRI disclose is covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed according to ESRS1, 11 and pursuant to MDR-M. |             | 11.2, 2.a,<br>5.1, 7.a,<br>7.b, 9.1,<br>9.4, 9. a |              |
|  | 203-2 (2016) Significant indirect economic impacts   | • SD Report, page 14, 44, 89-94, 117, 140   |                 |           | 6.3.9,<br>6.6.6,<br>6.6.7,<br>6.7.6, 6.8.1,<br>6.8.2,<br>6.8.7, 6.8.9 |  | ESRS S1 S1-4 AR41<br>ESRS S2 S2-4 AR37<br>ESRS S3 S3-4<br>AR36  |             | 1.2, 10.b,<br>17.3, 2.3,<br>3.8, 8.2,<br>8.3, 8.5 | Principle 10 |



### **GRI Content Index**

| GRI  |   |   | Reason          |                       |   |      | Linkage to other  | initiatives                                |                  |              |
|--|---|---|-----------------|-----------------------|---|------|---|--|------------------|--------------|
| STANDARD                                       | DESCRIPTION   | Page / Link   | for<br>omission | External<br>Assurance | ISO<br>26000                            | IFRS | ESRS  | UNGC                                       | SDG              | CRBP         |
| GRI 204:<br>Procurement<br>Practices 2016      | 204-1 (2016) Proportion of<br>spending on local suppliers   | • SD Report, page 62-65   |                 |                       | 6.4.3,<br>6.6.6, 6.8.1,<br>6.8.2, 6.8.7 |      | Communities economic social and cultural right is a sustainability matter for S3 covered by ESRS 1 AR16. Hence this GRI disclose is covered by MDR-P, MDR-A, MDR-T and/or as an entity- specific metric to be disclosed according to ESRS1, 11 and pursuant to MDR-M. |  | 1.4, 5.1,<br>8.3 |              |
| GRI 205: Anti-<br>corruption<br>2016           | 205-1 (2016) Operations<br>assessed for risks related<br>to corruption                                | SD Report, page 31-34   |                 | <b>✓</b>              | 6.6.1, 6.6.2,<br>6.6.3                  |      | ESRS G1 G1-1,7; G1-<br>3,16 and 18 (a) and<br>24 (b)  | Principle 8<br>Principle 10                | 16.5             | Principle 10 |
|  | 205-2 (2016) Communication and training about anti-corruption policies and procedures                 | SD Report, page 134     Anti-corruption Policy  |                 | 1                     | 6.6.3, 6.6.7                            |      | ESRS G1 G1-3, AR 5  | Principle 7<br>Principle 8<br>Principle 10 | 16.5             | Principle 10 |
|  | 205-3 (2016) Confirmed incidents of corruption and actions taken                                      | SD Report, page 31-34   |                 | •                     | 6.6.1, 6.6.2,<br>6.6.3                  |      | ESRS G1 G1-4, 25  | Principle 8<br>Principle 10                | 16.5             | Principle 10 |
| GRI 206: Anti-<br>competitive<br>Behavior 2016 | 206-1 (2016) Legal actions<br>for anti-competitive<br>behavior, anti-trust, and<br>monopoly practices | SD Report, page 31-34   |                 |                       | 6.6.1, 6.6.2,<br>6.6.3                  |      | This topic is not<br>cover by the list in<br>ESRS1 AR 16  | Principle 8                                | 16.3             |              |
| GRI 207: Tax<br>2019                           | 207-1 (2016) Approach to tax  | SD Report, page 11     Tax Policy   |                 |                       |   |      | This topic is not<br>cover by the list in<br>ESRS1 AR 16  |  | 17.3             |              |
|  | 207-2 (2016) Tax<br>governance, control, and<br>risk management                                       | <ul> <li>SD Report, page 11, 23</li> <li>Annual Report, page 137, 152, 166</li> <li>Tax Policy</li> </ul> |                 |                       |   |      | This topic is not<br>cover by the list in<br>ESRS1 AR 16  |  | 17.3             |              |
|  | 207-3 (2016) Stakeholder<br>engagement and<br>management of concerns<br>related to tax.               | Stakeholder Engagement Guideline  |                 |                       |   |      | This topic is not<br>cover by the list in<br>ESRS1 AR 16  |  | 17.3             |              |
|  | 207-4 (2016) Country-by-<br>country reporting   | Annual Report, page 167   |                 |                       |   |      | This topic is not<br>cover by the list in<br>ESRS1 AR 16  |  | 17.3             |              |

| GRI                        |   |                                 | Reason          | External  | Linkage to other initiatives |      |  |                            |                    |      |  |  |
|----------------------------|---|---------------------------------|-----------------|-----------|------------------------------|------|--|----------------------------|--------------------|------|--|--|
| STANDARD                   | DESCRIPTION   | Page / Link                     | for<br>omission | Assurance | ISO<br>26000                 | IFRS | ESRS   | UNGC                       | SDG                | CRBP |  |  |
| GRI 301:<br>Materials 2016 | 301-1 (2016) Materials used<br>by weight or volume                  | • <u>SD Report, page 62, 74</u> |                 | •         | 6.5.4                        |      | ESRS E5 E5-4, 31<br>(a)  | Principle 7<br>Principle 8 | 12.2, 8.4          |      |  |  |
|                            | 301-2 (2016) Recycled<br>unput materials used                       | • <u>SD Report, page 62, 74</u> |                 | 1         | 6.5.4                        |      | ESRS E5 E5-4, 31<br>(c)  | Principle 8                | 12.2,<br>12.5, 8.4 |      |  |  |
|                            | 301-3 (2016) Reclaimed<br>products and their<br>packaging materials | • SD Report, page 74            |                 |           | 4.4, 5.2                     |      | Resource outflows related to products and services and waste are sustainability matters for E5 covered by ESRS1, AR16. Hence this GRI disclose is covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed according to ESRS1, 11 and pursuant to MDR-M.   | Principle 8                | 12.2,<br>12.5, 8.4 |      |  |  |
| GRI 301:<br>Materials 2021 | 3-1 (2021) Process to<br>determine material topics                  | • <u>SD Report, page 62, 74</u> |                 |           |                              |      | ESRS 2 BP-1 AR1<br>(a); IRO-1, 53 (b) ii<br>to (b) iv  |                            |                    |      |  |  |
|                            | 3-2 (2021) List of material topics                                  | • <u>SD Report, page 62, 74</u> |                 |           |                              |      | ESRS 2 SBM-3, 48<br>(a) and (g)  |                            |                    |      |  |  |
|                            | 3-3 (2021) Management of<br>material topics                         | • SD Report, page 62, 74        |                 |           |                              |      | ESRS 2 SBM-1, 40 (e); SBM-3 48 (c) I and (c) iv, MDR-P, MDR-P, MDR-A, MDR-M and MDR-T; ESRS S1 S1-2, 27; S1-4,39 and AR40 (a); S1-5,47(b) to(c) ESRS S2 S2-2, 22; S2-5, 42 (b) to (c); ESRS S3 S3-2, 21; S3-4, 33, AR 31, AR 34 (a) S3-5, 42 (b) to (c); ESRS S4 S4-2, 20, S4-4, 31 AR30 and AR33 (a); S4-5, 41 (b) to (c) |                            |                    |      |  |  |



| GRI                     |   | Reason   |                 | External  |                 |                                       | Linkage to other   | initiatives                |                                    |      |
|-------------------------|---|--|-----------------|-----------|-----------------|---------------------------------------|--|----------------------------|------------------------------------|------|
| STANDARD                | DESCRIPTION   | Page / Link  | for<br>omission | Assurance | ISO<br>26000    | IFRS                                  | ESRS   | UNGC                       | SDG                                | CRBP |
| GRI 302:<br>Energy 2016 | 302-1 (2016) Energy<br>consumption within the<br>organization                 | SD Report, page 83     ISO 50001 certificate (Thailand)     ISO 14001 certificate (Thailand)     ISO 14001 Certification (India)     ISO 14001 Certification (Slovakia)     2025 Sustainability in numbers, page 1-2 |                 | •         | 6.5.4           | Metrics<br>and<br>Targets<br>(a), (c) | ESRS E1 E1-5, 37;<br>38, AR32 (a), (c),<br>(e) and (f)   | Principle 7<br>Principle 8 | 12.2,<br>13.1,<br>7.2, 7.3,<br>8.4 |      |
|                         | 302-2 (2016) Energy<br>consumption outside of the<br>organization             | <ul> <li>SD Report, page 83</li> <li>2025 Sustainability in numbers,<br/>page 1-2</li> </ul>   |                 | •         | 6.5.4           | Metrics<br>and<br>Targets<br>(a), (c) | Energy is a sustainability matter for £1 covered by ESRS 1 AR16. Hence this GRI disclose is covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed according to ESRS1, 11 and pursuant to MDR-M. | Principle 8                | 12.2,<br>13.1,<br>7.2, 7.3,<br>8.4 |      |
|                         | 302-3 (2016) Energy intensity   | <ul> <li>SD Report, page 83</li> <li>2025 Sustainability in numbers,<br/>page 1-2</li> </ul>   |                 | <b>✓</b>  |                 | Metrics<br>and<br>Targets<br>(a), (c) | ESRS E1 E1-5, 40 to<br>42  | Principle 8                | 12.2,<br>13.1,<br>7.3, 8.4         |      |
|                         | 302-4 (2016) Reduction of energy consumption                                  | <ul> <li>SD Report, page 99-100</li> <li>2025 Sustainability in numbers,<br/>page 1-2</li> </ul>   |                 | •         | 6.5.4,<br>6.5.5 | Metrics<br>and<br>Targets<br>(a), (c) | Energy is a sustainability matter for £1 covered by ESRS 1 AR16. Hence this GRI disclose is covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed according to ESRS1, 11 and pursuant to MDR-M. | Principle 8<br>Principle 9 | 12.2,<br>13.1,<br>7.3, 8.4         |      |
|                         | 302-5 (2016) Reductions in<br>energy requirements of<br>products and services | • SD Report, page 91-92  |                 | *         | 6.5.4,<br>6.5.5 | Metrics<br>and<br>Targets<br>(a), (c) | Energy is a sustainability matter for £1 covered by ESRS 1 AR16. Hence this GRI disclose is covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed according to ESRS1, 11 and pursuant to MDR-M. | Principle 9                | 12.2,<br>13.1,<br>7.3, 8.4         |      |

| GRI                                     |   |   | Reason          | External  |              |                                    | Linkage to other   | initiatives                |                             |      |
|---|---|---|-----------------|-----------|--------------|------------------------------------|--|----------------------------|-----------------------------|------|
| STANDARD                                | DESCRIPTION   | Page / Link   | for<br>omission | Assurance | ISO<br>26000 | IFRS                               | ESRS   | UNGC                       | SDG                         | CRBP |
| GRI 303:<br>Water and<br>Effluents 2018 | 303-1 (2016) Interactions<br>with water as a shared<br>resource   | SD Report, page 83-85   |                 |           |              | Metrics and<br>Targets<br>(a), (c) | ESRS 2 SBM-3, 48<br>(a) MDR-T, 80 (f)<br>ESRS E3,8 (a) AR15<br>(a) E3-2,15 AR20  | Principle 8                | 6.4                         |      |
|   | 303-2 (2016) Management<br>of water discharge-related<br>impacts  | SD Report, page 107-109   |                 |           |              | Metrics and<br>Targets<br>(a), (c) | ESRS E2 E2-3,24  | Principle 8                | 6.4                         |      |
|   | 303-3 (2018) Water<br>withdrawal  | <ul> <li>SD Report, page 83-85</li> <li>2024 Sustainability in numbers, page 3-5</li> </ul>                 |                 | •         |              | Metrics and<br>Targets<br>(a), (c) | Water withdrawals is a sustainability matter for E3 covered by ESRS 1 AR 16. Hence this GRI disclose is covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed according to ESRS1, 11 and pursuant to MDR-M. | Principle 7<br>Principle 8 | 6.4                         |      |
|   | 303-4 (2018) Water<br>discharge   | <ul> <li>SD Report, page 107-109</li> <li>2025 Sustainability in numbers, page 3-5</li> </ul>               |                 | •         |              | Metrics and<br>Targets<br>(a), (c) | Water discharge is a sustainability matter for E3 covered by ESRS 1 AR 16. Hence this GRI disclose is covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed according to ESRS1, 11 and pursuant to MDR-M.   | Principle 7<br>Principle 8 | 6.3, 6.4                    |      |
|   | 303-5 (2018) Water consumption  | SD Report, page 107-109     2025 Sustainability in numbers, page 3-5  |                 | <b>✓</b>  |              | Metrics and<br>Targets<br>(a), (c) | ESRS E3 E3-4, 28<br>(a), (b), (d) and (e)  | Principle 7<br>Principle 8 | 6.3, 6.4                    |      |
| GRI 304:<br>Biodiversity<br>2016        | 304-1 (2016) Operational<br>sites owned, leased,<br>managed in, or adjacent to,<br>protected areas and areas<br>of high biodiversity value<br>outside protected areas | <ul> <li>SD Report, page 111</li> <li>IFSR S2 Report 2024, page 32-38, 55-56</li> <li>EHS Policy</li> </ul> |                 |           | 6.5.6        |                                    | ESRS E4, 16 (a) I,<br>19 (a) E4-5, 35  |                            | 15.1,<br>15.4,<br>15.5, 6.6 |      |

### **GRI Content Index**

| GRI                              |   |   | Reason          | E 11                  | Linkage to other initiatives |   |  |                            |   |      |  |  |
|----------------------------------|---|---|-----------------|-----------------------|------------------------------|---|--|----------------------------|---|------|--|--|
| STANDARD                         | DESCRIPTION   | Page / Link   | for<br>omission | External<br>Assurance | ISO<br>26000                 | IFRS  | ESRS   | UNGC                       | SDG                                     | CRBP |  |  |
| GRI 304:<br>Biodiversity<br>2016 | 304-2 (2016) Significant impacts of activities, products and services on biodiversity   | <ul> <li>SD Report, page 110-111</li> <li>IFSR S2 Report 2024, page 32-38,</li> <li>55-56</li> </ul>  |                 |                       | 6.5.6                        |   | ESRS E4 E4-5, 35<br>38, 39, 40 (a) and<br>(c)  | Principle 8                | 8, 14.2,<br>15.1,<br>15.4,<br>15.5, 6.6 |      |  |  |
|                                  | 304-3 (2016) Habitats<br>protected or restored  | <ul> <li>SD Report, page 110-111</li> <li>IFSR S2 Report 2024, page 32-38,<br/>55-56</li> </ul>   |                 |                       | 6.5.6                        |   | ESRS E4 E4-3, 28<br>(b) and AR 20 (e)<br>E4-4 AR 26 (a)  | Principle 8                | 14.2,<br>15.1,<br>15.4,<br>15.5, 6.6    |      |  |  |
|                                  | 304-4 (2016) IUCN Red List<br>species and national<br>conservation list species<br>with habitats in areas<br>affected by operations | <ul> <li>SD Report, page 110-111</li> <li>IFSR S2 Report 2024, page 32-38,<br/>55-56</li> </ul>   |                 |                       | 6.5.6                        |   | ESRS E4 E4-5, 40<br>(d) i  | Principle 8                | 14.2,<br>15.1,<br>15.4,<br>15.5, 6.6    |      |  |  |
| GRI 305:<br>Emissions<br>2016    | 305-1 (2016) Direct<br>(Scope 1) GHG emissions  | SD Report, page 80-81 Delta Thailand GHG Inventory Report Delta Thailand ISO14064-1 certificate Delta India ISO14064-1 certificate Delta Slovakia ISO14064-1 certificate 2025 Sustainability in numbers, page 6-8                     |                 | •                     | 6.5.5                        | Governanc<br>e (b), Risk<br>Manageme<br>nt<br>(a), (b), (c),<br>Metrics and<br>Targets<br>(a), (b), (c) | ESRS E1 E1-4, 34<br>(c) E1-6, 44 (a), 46,<br>50 AR 25 (b) and (c)<br>AR39 (a) to (d) AR<br>40, 43 (c) to (d)                   | Principle 7<br>Principle 8 | 12.4,<br>13.1,<br>14.3,<br>15.2, 3.9    |      |  |  |
|                                  | 305-2 (2016) Energy<br>indirect<br>(Scope 2) GHG emissions  | SD Report, page 80-81     Delta Thailand GHG Inventory Report     Delta Thailand ISO14064-1 certificate     Delta India ISO14064-1 certificate     Delta Slovakia ISO14064-1 certificate     2025 Sustainability in numbers, page 6-8 |                 | *                     | 6.5.5                        | Governanc<br>e (b), Risk<br>Manageme<br>nt<br>(a), (b), (c),<br>Metrics and<br>Targets<br>(a), (b), (c) | ESRS E1 E1-4, 34<br>(c) E1-6, 44 (b) 46,<br>49, 50 AR25 (b)and<br>(c) AR 39 (a) to (d<br>AR 40, AR39 (a),<br>(c), (d), and (f) | Principle 7<br>Principle 8 | 12.4,<br>13.1,<br>14.3,<br>15.2, 3.9    |      |  |  |
|                                  | 305-3 (2016) Other indirect<br>(Scope 3) GHG emissions  | SD Report, page 80-81 Delta Thailand GHG Inventory Report Delta Thailand ISO14064-1 certificate Delta India ISO14064-1 certificate Delta Slovakia ISO14064-1 certificate 2025 Sustainability in numbers, page 6-8                     |                 | *                     | 6.5.5                        | Governanc<br>e (b), Risk<br>Manageme<br>nt<br>(a), (b), (c),<br>Metrics and<br>Targets<br>(a), (b), (c) | ESRS E1 E1-4, 34 (c) E1-<br>6, 44 (c), 51, AR25 (b)<br>and (c) AR 39 (a) to (d)<br>AR 46 (a) (i) to (k)                        | Principle 7<br>Principle 8 | 12.4,<br>13.1,<br>14.3,<br>15.2, 3.9    |      |  |  |

### **GRI Content Index**

| GRI                           |   |  | Reason          |                       |              |   | Linkage to other  | initiatives                |   |      |
|-------------------------------|---|--|-----------------|-----------------------|--------------|---|---|----------------------------|---|------|
| STANDARD                      | DESCRIPTION   | Page / Link  | for<br>omission | External<br>Assurance | ISO<br>26000 | IFRS  | ESRS  | UNGC                       | SDG   | CRBP |
| GRI 305:<br>Emissions<br>2016 | 305-4 (2016) GHG<br>emissions intensity   | SD Report, page 80-81     Delta Thailand GHG Inventory Report     2025 Sustainability in numbers, page 6-8                                       |                 |                       | 6.5.5        | Governanc e (b), Risk Management (a), (b), (c), Metrics and Targets (a), (b), (c)                       | ESRS E1 E1-6, 53, 54, AR39 (c) AR 53 (a)  | Principle 8                | 13.1,<br>14.3,<br>15.2                            |      |
|                               | 305-5 (2016) Reduction of<br>GHG emissions  | <ul> <li>SD Report, page 80-81, 99-101</li> <li>Delta Thailand GHG Inventory Report</li> <li>2025 Sustainability in numbers, page 6-8</li> </ul> |                 |                       | 6.5.5        | Governanc e (b), Risk Manageme nt (a), (b), (c), Metrics and Targets (a), (b), (c)                      | ESRS E1 E1-3, 29<br>(b), E1-4, 34 (c) AR<br>25 (b) and (c) E1-7,<br>56  | Principle 8                | 13.1,<br>14.3,<br>15.2                            |      |
|                               | 305-6 (2016) Emissions of<br>ozone-depleting<br>substances (ODS)                                      | • SD Report, page 105-106  |                 |                       | 6.5.3, 6.5.5 | Governanc<br>e (b), Risk<br>Manageme<br>nt<br>(a), (b), (c),<br>Metrics and<br>Targets<br>(a), (b), (c) | Pollution of air is a sustainability matter for E2 covered by ESR1 AR 16. Hence this GRI disclose is covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed according to ESRS1, 11 and pursuant to MDR-M. | Principle 7<br>Principle 8 | 12.4, 3.9   |      |
|                               | 305-7 (2016) Nitrogen<br>oxides (NOx), sulfur oxides<br>(SOx), and other significant<br>air emissions | SD Report, page 105-106     2025 Sustainability in numbers, page 9   |                 | 1                     | 6.5.5        | Governanc e (b), Risk Management (a), (b), (c), Metrics and Targets (a), (b), (c)                       | ESRS E2 E2-4, 28<br>(a) 30 (b) and (c)<br>31, AR 21, AR26   | Principle 7<br>Principle 8 | 11.6,<br>12.4,14.3<br>, 15.2, 3.                  |      |
| GRI 306:<br>Waste 2020        | 306-1 (2016) Waste<br>generation and significant<br>waste-related impacts                             | SD Report, page 103-104     UL2799 – Zero Waste to Landfill     Certificate  |                 |                       | 6.5.3        | Metrics and<br>Targets (a),<br>(c)  | ESRS 2 SBM-3, 48<br>(a), (c) ii and iv,<br>ESRS E5 E5-4, 30   | Principle 8                | 12.4,<br>12.5, 3.9                                |      |
|                               | 306-2 (2016) Management<br>of significant waste-related<br>impacts                                    | SD Report, page 103-104     UL2799 – Zero Waste to Landfill     Certificate  |                 |                       | 6.5.3        | Metrics and<br>Targets (a),<br>(c)  | ESRS E5 E5-2, 17<br>and 20 (e) and (f)<br>E5-5, 40 and AR 33<br>(c)   | Principle 7<br>Principle 8 | 12.4,<br>12.5, 3.9,<br>6.3                        |      |
|                               | 306-3 (2016) Waste<br>generated   | SD Report, page 103-104     UL2799 – Zero Waste to Landfill     Certificate     2025 Sustainability in numbers,     page 10-11                   |                 | *                     | 6.5.3        | Metrics and<br>Targets (a),<br>(c)  | ESRS E5-5, 37 (a)<br>38 to 40   | Principle 8                | 12.4,<br>12.5,<br>14.1,<br>15.1, 3.9,<br>6.3, 6.6 |      |



| GRI  |   |  | Reason          | External  |                               |                                    | Linkage to other  | initiatives |                    |             |
|--|---|--|-----------------|-----------|-------------------------------|------------------------------------|---|-------------|--------------------|-------------|
| STANDARD   | DESCRIPTION   | Page / Link  | for<br>omission | Assurance | ISO<br>26000                  | IFRS                               | ESRS  | UNGC        | SDG                | CRBP        |
| GRI 306:<br>Waste 2020                             | 306-4 (2016) Waste<br>diverted from disposal  | SD Report, page 103-104     UL2799 - Zero Waste to Landfill     Certificate     2025 Sustainability in numbers,     page 10-11   |                 | 1         | 6.5.3                         | Metrics and<br>Targets (a),<br>(c) | ESRS E5 E5-5, 37<br>(b) 38 and 40   | Principle 8 | 12.4,<br>12.5, 3.9 |             |
|  | 306-5 (2016) Waste<br>directed to disposal  | <ul> <li>SD Report, page 103-104</li> <li>UL2799 - Zero Waste to Landfill Certificate</li> <li>2025 Sustainability in numbers, page 10-11</li> <li>IFSR S2 Report 2024,</li> </ul> |                 | •         | 6.5.3                         | Metrics and<br>Targets (a),<br>(c) | ESRS E5 E5-5, 37<br>(b) 38 and 40   | Principle 8 | 12.4,<br>12.5, 3.9 |             |
| GRI 308:<br>Supplier<br>Environnement              | 308-1 (2016) New suppliers<br>that were screened using<br>environmental criteria                                | <ul> <li>SD Report, page 60-61</li> <li>Procurement Agreement</li> <li>Supplier Management Measure</li> </ul>  |                 | <b>✓</b>  | 6.3.5, 6.6.6                  |                                    | ESRS G1 G1-2, 15(b)   | Principle 8 |                    | Principle 7 |
| al assessment<br>2016                              | 308-2 (2016) Negative<br>environmental impacts in<br>the supply chain and<br>actions taken                      | SD Report, page 63-67  |                 | ~         | 6.3.5, 6.6.6                  |                                    | ESRS 2 SBM-3, 48<br>(c) I and iv  | Principle 8 |                    |             |
| GRI 401:<br>Employment<br>2016                     | 401-1 (2016) New employee<br>hires and employee<br>turnover   | SD Report, page 118-121     Employment Policy  |                 | 1         | 6.4.1, 6.4.2,<br>6.4.3        |                                    | ESRS S1 S1-6, 50<br>(c)   | Principle 6 | 5.1, 8.5,<br>8.6   | Principle 3 |
|  | 401-2 (2016) Benefits provided to full-time employees that are not provided to temporary or part-time employees | SD Report, page 129-130     Employment Policy     Welcome onboard, manual for new employees  |                 | 1         | 6.4.1, 6.4.2,<br>6.4.4, 6.8.7 |                                    | ESRS S1 -11, 74, 75,<br>AR 75   | Principle 8 | 3.2, 5.4,<br>8.5   | Principle 3 |
|  | 401-3 (2016) Parental leave   | SD Report, page 121     Employment Policy     Welcome onboard, manual for new employees  |                 | ~         | 6.4.1, 6.4.2,<br>6.4.4        |                                    | ESRS S1 -15, 93   | Principle 6 | 5.1, 5.4,<br>8.5   | Principle 3 |
| GRI 402:<br>Labor/Manage<br>ment Relations<br>2016 | 402-1 (2016) Minimum<br>notice periods regarding<br>operational changes   | <ul> <li>SD Report, page 121-122</li> <li>Employment Policy</li> <li>Welcome onboard, manual for new employees</li> </ul>  |                 |           | 6.4.1, 6.4.2,<br>6.4.3, 6.4.5 |                                    | Social dialogue and Collective bargaining are sustainability matters for S1 covered by ESRS1 AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed according to ESRS1, 11 and pursuant to MDR-M. | Principle 3 | 8.8                |             |

### **GRI Content Index**

| GRI   | DESCRIPTION   | RIPTION Reason F.   |                    | External |              |      | Linkage to other  | nitiatives |                       |      |
|---|---|---|--------------------|----------|--------------|------|---|------------|-----------------------|------|
| STANDARD  | Descrim Front   | Page / Link   | Omission Assurance |          | ISO<br>26000 | IFRS | ESRS  | UNGC       | SDG                   | CRBP |
| GRI 403:<br>Occupational<br>Health and<br>Safety 2018 | 403-1 (2018) Occupational<br>health and safety<br>management system   | <ul> <li>SD Report, page 141-154</li> <li>ISO45001 certificate: Thailand,<br/>India, Slovakia</li> <li>OHS Policy</li> </ul>                          |                    |          |              |      | ESRS S1 S1-1, 23  |            | 8.8                   |      |
|   | 403-2 (2016) Hazard identification, risk assessment, and incident investigation   | • SD Report, page 144-149   |                    |          |              |      | ESRS S1 S-3, 32 (b) and 33  |            | 3.3, 3.4,<br>3.9, 8.8 |      |
|   | 403-3 (2016) Occupational health services   | SD Report, page 150-152     Welcome onboard, manual for new employees   |                    |          |              |      | Health and Safety<br>and Training and<br>Skills development<br>are sustainability   |            | 3.3, 3.4,<br>3.9, 8.8 |      |
|   | 403-4 (2016) Worker participation, consultation, and communication on occupational health and safety                                      | • SD Report, page 150-153   |                    |          |              |      | matters for S1 Covered by ESRS 1 AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or as an entity-  |            | 8.8                   |      |
|   | 403-5 (2018) Worker<br>training on occupational<br>health and safety  | <ul> <li>SD Report, page 134, 146</li> <li>2025 Sustainability in numbers,<br/>page 22-34</li> </ul>  |                    |          |              |      | specific metric to be<br>disclosed according<br>to ESRS1, 11 and<br>pursuant to MDR-M.  |            |                       |      |
|   | 403-6 (2016) Promotion of<br>worker health  | <ul> <li>SD Report, page 152</li> <li>Happy Workplace Policy</li> <li>Employment Policy</li> <li>Welcome onboard, manual for new employees</li> </ul> |                    |          |              |      | Social protection is a sustainability matters for S1 Covered by ESRS 1 AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T and/or as an entity-specific metric to be disclosed according to ESRS1, 11 and pursuant to MDR-M. |            |                       |      |
|   | 403-7 (2016) Prevention<br>and mitigation of<br>occupational health and<br>safety impacts directly<br>linked by business<br>relationships | <ul> <li>SD Report, page 141-154</li> <li>Environment, Safety and Health Policy</li> <li>Supplier Management Measure</li> </ul>                       |                    |          |              |      | ESRS S2 S2-4, 32<br>(a)   |            |                       |      |
|   | 403-8 (2016) Workers<br>covered by an occupational<br>health and safety<br>management system  | • SD Report, page 118-121   |                    |          |              |      | ESRS S1 S1-14, 88<br>(a) 90   |            |                       |      |



| GRI   | DESCRIPTION   |   | Reason          | External  |   |      | Linkage to other   | initiatives |                               |              |
|---|---|---|-----------------|-----------|---|------|--|-------------|-------------------------------|--------------|
| STANDARD  | DESCRIPTION   | Page / Link   | for<br>omission | Assurance | ISO<br>26000  | IFRS | ESRS   | UNGC        | SDG                           | CRBP         |
| GRI 403:<br>Occupational<br>Health and  | 403-9 (2018) Work-related injuries  | <ul> <li>SD Report, page 147-148</li> <li>2025 Sustainability in numbers,<br/>page 22-34</li> </ul>         |                 | 1         |   |      | ESRS S1 S1-4, 38<br>(a); S1-14 88 (b)<br>and (c); AR 82  |             |                               |              |
| Safety 2018   | 403-10 (2018) Work-related ill health   | <ul> <li>SD Report, page 147-148</li> <li>2025 Sustainability in numbers,<br/>page 22-34</li> </ul>         |                 | <b>✓</b>  |   |      | ESRS S1 S1-4, 38<br>(a); S1-14 88 (b)<br>and (d); 89; AR 82  |             |                               |              |
| GRI 404:<br>Training and<br>Education   | 404-1 (2016) Average hours<br>of training per year per<br>employee  | SD Report, page 134   |                 | <b>✓</b>  | 6.4.7   |      | ESRS S1 S1-13, 83<br>(b) and 84  | Principle 8 | 4.3, 4.4,<br>4.5, 8.2,<br>8.5 | Principle 3  |
| 2016  | 404-2 (2016) Programs for upgrading employee skills and transition assistance programs                                      | SD Report, page 133-140     Employment Policy     2024 Philanthropic activities                             |                 |           | 6.4.7, 6.8.5  |      | ESRS S1 S1-1 AR 17<br>(h)  | Principle 8 | 8.2, 8.5                      | Principle 3  |
|   | 404-3 (2016) Percentage of employees receiving regular performance and career development reviews                           | • SD Report, page 129-130   |                 | ~         | 6.4.7   |      | ESRS S1 S1-13, 83<br>(a) and 84  | Principle 6 | 10.3, 5.1,<br>8.5             |              |
| GRI 405:<br>Diversity and<br>Equal<br>Opportunity                             | 405-1 (2016) Diversity of<br>governance bodies and<br>employees   | SD Report, page 17, 118-121     Corporate Governance Policy     BOD Competence Matrix     Employment Policy |                 |           | 6.2.3,<br>6.3.7,<br>6.3.10,<br>6.4.3  |      | ESRS 2 GOV-1,21(d)<br>ESRS S1 S1-6, 50<br>(a); S1-9, 66 (a) to<br>(b); S1-12 79  | Principle 6 | 5.1, 5.5,<br>8.5              | Principle 3  |
| 2016  | 405-2 (2016) Ratio of basic salary and remuneration of women to men   | SD Report, page 129-130   |                 | 1         | 6.3.7,<br>6.3.10,<br>6.4.3, 6.4.4   |      | ESRS S1 S1-16, 97<br>and 98  | Principle 6 | 10.3, 5.1,<br>8.5             |              |
| GRI 406: Non-<br>discrimination<br>2016                                       | 406-1 (2016) Incidents of discrimination and corrective actions taken   | • SD Report, page 123-124   |                 | <b>✓</b>  | 6.3.1, 6.3.2,<br>6.3.6,<br>6.3.7,<br>6.3.10,<br>6.4.3                               |      | ESRS S1 S1-17 §97,<br>103 (a), AR 103  | Principle 6 | 16.b, 5.1,<br>8.8             | Principle 1, |
| GRI 407:<br>Freedom of<br>Association<br>and Collective<br>Bargaining<br>2016 | 407-1 (2016) Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | • SD Report, page 60-62   |                 | 1         | 6.3.1, 6.3.2,<br>6.3.3,<br>6.3.4,<br>6.3.5,<br>6.3.8,<br>6.3.10,<br>6.4.5,<br>6.6.6 |      | 'Freedom of<br>association' and<br>'Collective<br>bargaining' are<br>sustainability<br>matters for S1 and<br>S2 covered by<br>ESRS 1 §AR 16. | Principle 3 | 8.8                           | Principle 3  |



### **GRI Content Index**

| GRI   | DESCRIPTION  |   | Reason          | Eutomol               |   |      | Linkage to other  | initiatives |           |   |
|---|--|---|-----------------|-----------------------|---|------|---|-------------|-----------|---|
| STANDARD  | DESCRIPTION  | Page / Link   | for<br>omission | External<br>Assurance | ISO<br>26000  | IFRS | ESRS  | UNGC        | SDG       | CRBP  |
| GRI 408: Child<br>Labor 2016                      | 408-1 (2016) Operations<br>and suppliers at significant<br>risk for incidents of child<br>labor                | • SD Report, page 70-72, 124  |                 | *                     | 6.3.1, 6.3.2,<br>6.3.3,<br>6.3.4,<br>6.3.5,<br>6.3.5,<br>6.3.10,<br>6.6.6,<br>6.8.4 |      | ESRS S1 §14 (g);<br>S1-1 §22 ESRS S2<br>§11 (b); S2-1 §18   | Principle 5 | 16.2, 8.7 | Principle 1,<br>Principle 2,<br>Principle 3 |
| GRI 409:<br>Forced or<br>Compulsory<br>Labor 2016 | 409-1 (2016) Operations<br>and suppliers at significant<br>risk for incidents of forced<br>or compulsory labor | <ul> <li>SD Report, page 70-72, 124</li> <li>Procurement Agreement</li> <li>RMI Agreement</li> <li>Supplier Management Measure</li> </ul> |                 |                       | 6.3.1, 6.3.2,<br>6.3.3,<br>6.3.4,<br>6.3.5,<br>6.3.10,<br>6.6.6                     |      | ESRS S1 §14 (f); S1-<br>1 §22 ESRS S2 §11<br>(b); S2-1 §18  | Principle 4 | 8.7       |   |
| GRI 410:<br>Security<br>Practices 2016            | 410-1 (2016) Security<br>personnel trained in human<br>rights policies or<br>procedures                        | • SD Report, page 133-140   |                 |                       | 6.3.1, 6.3.2,<br>6.3.4,<br>6.3.5, 6.6.6   |      | Security-related impacts' is a sustainability matter covered for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity-specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M. | Principle 1 | 16.1      | Principle 8                                 |
| GRI 411: Rights<br>of Indigenous<br>Peoples 2016  | 411-1 (2016) Incidents of violations involving rights of indigenous peoples                                    | • SD Report, page 124   |                 |                       | 6.3.1, 6.3.2,<br>6.3.4,<br>6.3.6,<br>6.3.7,<br>6.3.8,6.6.7,<br>6.8.3                |      | ESRS S3 S3-1, 16<br>(c), AR 12; S3-4 30,<br>32 (b), 33 (b), 36  | Principle 1 | 2.3       |   |
| GRI 413: Local<br>Communities<br>2016             | 413-1 (2016) Operations with local community engagement, impact assessments, and development programs          | • SD Report, page 156-157   |                 | *                     | 6.3.9, 6.5.1,<br>6.5.2,<br>6.5.3, 6.7.9   |      | ESRS S3 S3-2 19;<br>S3-3, 25; S3-4, AR<br>34 (c)  | Principle 1 |           | Principle 7                                 |
|   | 413-2 (2016) Operations with significant actual and potential negative impacts on local communities            | • SD Report, page 37-42   |                 |                       | 6.3.9,<br>6.5.3, 6.7.9  |      | ESRS 2 SBM-3 48<br>(c); ESRS S3, 9 (a) i<br>and (b)   | Principle 1 | 2.3       | Principle 7                                 |



| GRI   | DECODIDITION   |   | Reason          | External  |   |      | Linkage to other   | initiatives                 |                         |                             |
|---|--|---|-----------------|-----------|---|------|--|-----------------------------|-------------------------|-----------------------------|
| STANDARD  | DESCRIPTION  | Page / Link   | for<br>omission | Assurance | ISO<br>26000                                      | IFRS | ESRS   | UNGC                        | SDG                     | CRBP                        |
| GRI 414:<br>Supplier Social<br>Assessment         | 414-1 (2016) New suppliers that were screened using social criteria  | SD Report, page 60-61     Procurement Agreement   |                 | 1         | 6.3.5,<br>6.6.6, 6.8.1,<br>6.8.2                  |      | ESRS G1 G1-2, 15 (b)   | Principle 7<br>Principle 8  |                         | Principle 2,<br>Principle 3 |
| 2016  | 414-2 (2016) Negative<br>social impacts in the supply<br>chain and actions taken                                       | SD Report, page 62-74     Supplier Management Measure page     5-20                         |                 | 1         | 6.3.5,<br>6.6.6, 6.8.1,<br>6.8.2                  |      | ESRS 2 SBM-3, 48 (c) i and iv  | Principle 7<br>Principle 8  |                         | Principle 2,<br>Principle 3 |
| GRI 415: Public<br>Policy 2016                    | 415-1 (2016) Political contributions   | <ul><li>SD Report, page 160-162</li><li>2024 Philanthropic activities</li></ul>             |                 |           |   |      | ESRS G1 G1-5, 29 (b)   | Principle 8<br>Principle 10 | 16.5                    |                             |
| GRI 416:<br>Customer<br>Health and<br>Safety 2016 | 416-2 (2016) Incidents of<br>non-compliance concerning<br>the health and safety<br>impacts of products and<br>services | • SD Report, page 141-154   |                 |           | 4.6, 6.7.1,<br>6.7.2,<br>6.7.4,<br>6.7.5, 6.8.8   |      | ESRS S4 S4-4, 35   | Principle 8                 | 16.3                    |                             |
| GRI 417:<br>Marketing and<br>Labeling 2016        | 417-1 (2016) Requirements<br>for product and service<br>information and labeling                                       | • SD Report, page 93-94   |                 |           | 6.7.1, 6.7.2,<br>6.7.3,<br>6.7.4,<br>6.7.5, 6.7.9 |      | 'Information-related<br>impacts for<br>consumers and<br>end-users' is a<br>sustainability matter<br>for S4 covered by<br>ESRS 1 AR 16. | Principle 8                 | 12.8                    | Principle 5,<br>Principle 6 |
|   | 417-2 (2016) Incidents of<br>non-compliance concerning<br>product and service<br>information and labeling              | SD Report, page 93-94   |                 |           | 4.6, 6.7.1,<br>6.7.2,<br>6.7.3,<br>6.7.4, 6.7.5   |      | ESRS S4 S4-4, 35   | Principle 7<br>Principle 8  | 16.3                    |                             |
|   | 417-3 (2016) Incidents of<br>non-compliance concerning<br>marketing communications                                     | SD Report, page 93-94   |                 |           | 4.6, 6.7.1,<br>6.7.2,<br>6.7.3                    |      | ESRS S4 S4-4, 35   | Principle 7<br>Principle 8  | 16.3                    |                             |
| GRI 418:<br>Customer<br>Privacy 2016              | 418-1 (2016) Substantiated complaints concerning breaches of customer privacy and losses of customer data              | SD Report, page 25-30     ISO/IEC27001:2013 Information     Security Management certificate |                 |           | 6.7.1, 6.7.2,<br>6.7.6                            |      | ESRS S4 S4-3, AR<br>23; S4-4, 35   | Principle 8                 | 16.a,<br>16.3,<br>16.10 | Principle 6                 |





ใบอนุญาดเลขที่ 4/17 ปณ บางปู ถ้าฝากส่งในประเทศไม่ต้องผนึกตราไปรษณียากร

คณะกรรมการเพื่อการพัฒนาที่ยั่งยืน บริษัท เดลต้า อีเลคโทรนิคส์ (ประเทศไทย) จำกัด (มหาชน) 909 ชอย 9 หมู่ 4 นิคมอุตสาหกรรมบางปู (เขตส่งออก) ถ. พัฒนา 1 ต. แพรกษา อ. เมือง จ. สมุทรปราการ

### Share your comment on this report

| 1. | Which group of reader are you in?   |                |                              |  |
|----|---|----------------|------------------------------|--|
|    | o Regulator o Business partner o Customer o                                   | Creditor o Sha | areholder/ investor          |  |
|    | Delta employee    Student    Research/ educa     Others (please specify)      |                | Media o Community            | Sustainable report developer               |
| 2. | Which rank of age are you in? o under 22 yrs. old o 22 – 35 yrs. old          |                | o 36 – 46 yrs. old           | 1  |
|    | o 46 – 60 yrs. old o 61 yrs. old and  | above          |                              |  |
| 3. | Your overall satisfaction on this report                                      |                |                              |  |
|    | 3.1) Easiness to understand   | o High         | <ul> <li>Moderate</li> </ul> | <ul> <li>Need improvement</li> </ul>       |
|    | 3.2) Attraction of the contents   | o High         | <ul> <li>Moderate</li> </ul> | Need improvement                           |
|    | 3.3) Content grouping and chronicle   | o High         | <ul> <li>Moderate</li> </ul> | <ul> <li>Need improvement</li> </ul>       |
|    | 3.4) Completeness of material issues  | o High         | <ul> <li>Moderate</li> </ul> | <ul> <li>Need improvement</li> </ul>       |
|    | 3.5) Inclusiveness of stakeholders  | o High         | <ul> <li>Moderate</li> </ul> | Need improvement                           |
|    | 3.6) Balance of the content   | o High         | <ul> <li>Moderate</li> </ul> | Need improvement                           |
|    | 3.7) Key indicator mapping to related initiatives                             | o High         | <ul> <li>Moderate</li> </ul> | <ul> <li>Need improvement</li> </ul>       |
|    | 3.8) Validity of additional information links                                 | o High         | <ul> <li>Moderate</li> </ul> | <ul> <li>Need improvement</li> </ul>       |
|    | 3.9) Overall satisfaction level   | o High         | <ul> <li>Moderate</li> </ul> | <ul> <li>Need improvement</li> </ul>       |
| 4. | What are your top 3 subjects ae you interested in? 4.1)                       |                |                              |  |
| 5. | How should Delta improve our Sustainable Develop 5.1)                         |                |                              |  |
| 6. | Here's your e-mail address  • Press release activity • Annual and Sustainable | Development re | •                            | connect with Delta's move on these matters |
|    | <ul> <li>Social contribution projects - New product laun</li> </ul>           | cn o Othere    |                              |  |



