

D-Link Corporation

Annual Report 2025



Stock Code / 2332

Notice to Readers

This English-version Annual Report is a summary translation of the Chinese version and is not an official document of the Shareholders' Meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

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V. Overseas Securities Exchange: None**VI. D-Link Corporation Website**

W e b : <https://company.dlink.com/en/>

IR Web: <https://www.ir-cloud.com/taiwan/2332/irwebsite/>

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One. Letter to Shareholders

Dear Shareholders,

I. 2025 Business Results

Looking back at 2025, the global political, economic, and technological environments remained highly turbulent. Geopolitical conflicts continued to escalate, with the Russia-Ukraine war ongoing. Additionally, the new U.S. administration has adjusted tariff policies, further disrupting the global supply chain and market confidence, resulting in an overall economic environment and terminal demand filled with uncertainty. On the other hand, the demand for AI data center construction is rapidly growing, driving structural adjustments in the key electronic components and memory market. The rising prices of related materials also pose challenges to the cost structure and supply stability of general household and commercial networking products.

In response to the intertwined external variables in the business environment, the Company continues to adopt a prudent and pragmatic strategy to address market changes. Through supply chain management and operational adjustments, it maintains operational resilience and fundamental competitiveness. In terms of regional market performance, the Asia Pacific region has maintained a certain level of overall operations supported by years of brand cultivation and customer base. The European market, in response to changes in the operational environment, has undergone organizational and operational structural adjustments, aiming to gradually demonstrate the effects of these adjustments by 2026. Meanwhile, the Americas market continues to prioritize bottom-line stability while actively seeking to optimize its product portfolio and secure market breakthroughs.

Looking ahead, the Company will continue to strengthen its operational structure and adjust its regional strategy, prudently responding to changes in the global economy and industry cycles. With a focus on sound management, the Company aims to create long-term and sustainable value for shareholders.

In 2025, the Company reported global consolidated revenue of NT\$13.4 billion, representing a 7% year-on-year decline compared to 2024. The gross profit ratio was 25%, a decrease of 1% from the gross profit ratio of 26% in 2024. The operating loss for 2025 was NT\$338 million, with a net loss attributable to the owners of the parent company amounting to NT\$540 million. The after-tax loss per share was NT\$0.90.

II. Product Development

1. Business Product Line

- (1) Switches: With the widespread application of AI, the demand for high-speed data transmission in data center servers has been increasing. Various manufacturers have successively launched 25G and 100G data center switches. The DQS-5000-56ZS is a micro data center switch featuring 48 ports of 25G and 8 ports of 100G, which was released in 2025. Furthermore, data center switches with 32 100G ports or lower port counts are currently in the pipeline. These switches can be paired with existing aggregation and edge switches to provide backbone networks that meet the needs of large, medium, and small enterprises. Additionally, 2.5G Ethernet has seen extensive adoption, offering the advantage that users can enjoy 2.5 times the network speed by using existing Internet cables with a minimal cost. Currently, a complete product line of 2.5G switches is offered, including unmanaged models DMS-105, DMS-108, and DMS-108P, as well as the Smart DMS-1250 series and the stackable management DMS-3130 series switches. This enables a seamless upgrade of the overall network architecture bandwidth from 1G to 2.5G, making it an ideal backbone solution for residential complexes, shopping malls, enterprises, and campuses. To meet the growing demand for Wi-Fi 7 wireless products, we have introduced the 10G PoE management switches (DXS-3130 series) and smart switches (DXS-1250 series), providing the optimal solution for enterprise and campus networks.

- (2) We are set to launch the brand-new Wi-Fi 7 indoor AX9560 commercial wireless product, the DAP-E9560. Users can choose stand-alone operation or utilize the Nuclias Connect or Nuclias Hyper management platforms, providing a user-friendly, centralized management solution for commercial wireless networks.
- (3) Business Network Management Platform: Customers can centrally manage all smart and management switches through the D-View8 management platform using the standard SNMP. Additionally, we have launched a local network management solution (Nuclias Connect) suitable for medium to large-scale environments, as well as a cross-regional network management solution (Nuclias Hyper), covering various network application scenarios. In 2026, the new cloud management platform Nuclias Unity will be launched, allowing centralized management of all smart and management switches in conjunction with wireless access points. This solution is well-suited for network applications in campuses and large communities.

2. Home Product Line

- (1) Home Wireless Network: To address the surging demand for high-bandwidth, low-latency next-generation connectivity, the Company has officially commenced its strategic deployment of Wi-Fi 7 technology. The flagship Wi-Fi 7 BE95003 frequency router (M95/R95) and the mainstream BE36002 frequency router (M36/R36) not only inherit and optimize the intelligent computing advantages of AQUILA PRO AI but also fully integrate a 2.5Gbps high-speed ethernet interface. By implementing Multi-Link Operation (MLO) technology, synchronous data transmission across multiple frequency bands (2.4GHz/5GHz/6GHz) is achieved, significantly reducing latency and enhancing throughput, thereby providing users with an exceptional online experience. In addition, in response to the trends of smart homes and smart buildings, we have launched the MS30, a Wi-Fi 6 AX3000 router that supports the Matter communication standard. This product is positioned as a hub for home IoT, aiming to break down brand barriers and establish a highly compatible, stable, and flexible mesh network environment, thereby consolidating D-Link's leadership in smart home interconnectivity standards. While laying out advanced technology, we are also attentive to the connectivity needs of developing countries. By maintaining a product lineup with high stability, such as Wi-Fi 4 and Wi-Fi 5, we assist the region in bridging the digital divide with affordable and high-quality models, thereby accelerating the popularization and coverage of civilian networks.
- (2) Home Surveillance and the Internet of Things: This year's strategy focuses on building a seamless Home IoT ecosystem. The primary task is to fully promote the development of products that meet Matter standards, facilitate standardized integration across devices, resolve the previously fragmented User Experience, and enhance the market value of the overall solution. On the software service side, we have undertaken a comprehensive re-architecture of the AQUILA PRO AI App, deeply integrating equipment management, value-added services, and cross-product operational processes to create an intuitive and consistent one-stop user platform. In terms of technology research and development, efforts will continue to expand the investment in the hybrid architecture research of network cameras, edge computing, and cloud computing. Through the enhancement of intelligent recognition capabilities at the camera end and cloud data analysis capabilities, we are committed to transforming from simple hardware sales to providing high value-added intelligent service models. This aims to explore new service opportunities and create sustainable and robust revenue growth momentum for the Company.
- (3) Mobile Broadband Products: In the mobile broadband sector, in addition to

continuously deepening our existing 4G LTE and 5G NR market (including USB network cards, MiFi, and CPE) to maintain stable revenue, the Company has also demonstrated its technological leadership by being the first to launch the new generation 5G NR ODU (Outdoor Unit) and to introduce a flagship 5G NR CPE that integrates the latest Wi-Fi 7 (BE7200) technology with Mesh networking capabilities, precisely addressing telecommunications operators' demand for high-speed wireless coverage in the “last mile.” Looking ahead to 2026, we will continue to deepen our technology R&D blueprint, with plans to launch a diverse product portfolio that includes next-generation 5G NR USB network cards, 5G NR Wi-Fi 7 CPE, and 5G NR MiFi. By leveraging advanced specifications and flexible product strategies, we deeply meet the segmented needs of global telecommunications operators and the retail market, consolidating D-Link's leading share in the 5G application market.

3. Industrial Product Line

- (1) M2M Industry Applications: The introduction of industry applications that integrate internet-connected devices. The main feature of the products is their applicability across various vertical applications. The product series primarily supports LTE/5G networks, while also providing functionality for Ethernet and Wi-Fi internet access. We strive to enable internet connectivity ability for devices across diverse industrial sectors, allowing data and status to be collected and monitored. This will be combined with the cloud management capabilities of the D-ECS platform to provide a comprehensive wireless connectivity solution for industrial applications. Successful cases can now be found globally, with applications in various sectors such as public transportation, charging stations, electronic billboards in shopping malls, and city bike rentals. Plans are underway to launch 5G-enabled Wi-Fi 7 dual-band (G536) and tri-band (G572) products in 2026 to meet deployment demands in Europe and the US.
- (2) Industrial-grade Switches: A complete range of industrial-grade switches has been launched, including unmanaged, L2 management, and L3 management switches. In addition to being equipped with high-speed optical fiber network interfaces and supporting industry ring network redundancy standards, it also integrates D-Link's proprietary 4G/5G industrial internet devices, further meeting the needs for use in various vertical application environments.

III. Outline of 2025 Business Plan

(I) 2025 Operating Guidelines

The Company adheres to the following operating guidelines to achieve the established strategic targets.

1. Keep abreast of networking market trends through global locations, formulate product solutions for various customer segments, strengthen partnerships with key strategic technology partners, and continue to develop value-added AI-powered smart functions
2. Build a flexible and diversified global supply system in response to international circumstances and tariff risks: Through regional capacity deployment, multinational supplier backup, and dynamic order-switching mechanisms, exposure risks of a single market or supply chain node can be being reduced.
3. Global teamwork: Organization management closely communicates the Company's strategies and policies, builds consensus across different cultures and regions, and shares local successful experiences.
4. Sustainable operation: Commit to environmental protection, fulfill social responsibilities, and continuously improve corporate governance.

(II) Expected sales volume and basis

Based on the most recent data released by IBISWorld in November 2025, the total monthly internet traffic in 2025 reached approximately 522 EB (1 EB = 10^3 PB = 10^6 TB = 10^9 GB), reflecting a growth of around 16% compared to the monthly traffic of 449 EB in 2024. In recent years, the deployment of Artificial Intelligence (AI) infrastructure has steadily progressed. With the proliferation of AI-driven services and applications, the Compound Annual Growth Rate (CAGR) of total global internet traffic is projected to remain at approximately 20% over the next several years. Furthermore, the transition between wired and wireless technologies is driving a significant replacement cycle, ensuring a robust outlook for network infrastructure equipment demand.

1. Commercial Product Line

- (1) Switches: 5G/edge applications, data center expansion, digital transformation, and hybrid work continue to be the main drivers of growth in switch demand. In response to their low latency and high throughput service characteristics, the demand for high-speed ports (10GbE, 25/40/100GbE and above) is rapidly increasing, replacing the traditional 1GbE, which has become a long-term trend. However, 1GbE still accounts for a significant portion, especially in access layers and small to medium-sized enterprises/OT scenarios. In the coming year, as regional production capacity and dynamic order transfer arrangements gradually come into place, the 1GbE market is expected to supply normally, maintaining sales levels from previous years. With the comprehensive product line management mechanism of the new unified platform, there should be opportunities for growth in high-end switches, and the overall market share will further increase.
- (2) Wireless Base Stations and Security Gateways: Whether in home or office environments, in the coming years, approximately half of network devices will be related to the Internet of Things (M2M/IoT). Therefore, network security will become one of the key elements of the Internet of Things. In the coming year, the Company will continue to strengthen its global distribution channels and partnerships with system integrators (SIs). We will prioritize scalable solutions tailored to the user capacity of various environments. By integrating Security Gateways, Access Points, and intelligent management platforms, we aim to assist SMEs in establishing more efficient, streamlined, stable, and secure office environments. This year, several models of Wi-Fi 7 wireless base stations are expected to be launched, with integration to a unified management platform. Overall, optimistic growth is anticipated.

2. Home Product Line

- (1) Home Wireless Routers: The main trends are Mesh and Wi-Fi 7. The application scenarios have evolved from general internet browsing and video streaming to online gaming (emphasizing low latency) and smart homes (emphasizing sensing, automation, and computational capabilities). The sales focus for the coming year will gradually shift towards the high-end Wi-Fi 7 market, while seeking flexible supply chain arrangements in the low-end Wi-Fi 4 and Wi-Fi 5 markets, primarily targeting the customer segments that prioritize “sufficient” and “affordable” options. The aim is to stabilize the declining market share year by year.
- (2) Digital Cameras (IP Camera) and the Internet of Things (IoT): According to market research organizations, the global revenue scale for digital cameras is approximately US\$5.5 to 6 billion. In the new fiscal year, in addition to optimizing the supply chain, multiple models of digital cameras (IP Cameras) will be launched to attract more registered mydlink users. Furthermore, AI image processing capabilities will be integrated to provide additional value-added services, thereby enhancing competitive recognition and increasing the proportion of service fee revenue.

- (3) Mobile Broadband Products: The sales focus for the coming year will emphasize retail channels for 4G/5G MiFi devices to meet the demand for internet connectivity while on the move. In addition to continuing the launch of cost-effective 4G models, several 5G models paired with Wi-Fi 7 will also be gradually available for sale in various regions worldwide. In the telecommunications customer segment, we will continue to increase the emphasis on software and hardware customization and enhance local technical support to strengthen strategic partnerships. The goal is to replicate successful cases across various application fields and expand our achievements.

3. Industrial Product Line

- (1) M2M Industry Applications: The primary sales targets are various types of service suppliers, such as public transportation, charging station operators, government agencies, shopping malls, telecommunications service providers, and so on. The sales objectives for the coming year remain focused on increasing visibility, strengthening connections and communication with various regional subsidiaries and target project clients, and creating an ecosystem for industry solutions. The primary regions of emphasis are Europe, the United States, and Southeast Asia.

Product of Industrial Regulations Exchange Machines: The primary sales strategy for the coming year will focus on seeking partnerships to target various projects, primarily aimed at industries (factories) and government sectors (smart cities, smart energy), among others.

IV. Future development strategy

(I) Short-term development strategy

1. Optimizing supply chain layout and cost structure: Continuously collaborating with high-quality suppliers within the group and flexibly utilizing the advantages of the supply chain in China to respond to changes in geopolitical and macroeconomic environments through diversified production and procurement layouts. This approach effectively reduces manufacturing and procurement costs while ensuring supply stability and risk management, thereby further enhancing product competitiveness and operational flexibility.
2. Systematically reshaping brand value and market positioning: Starting from three major aspects—product specifications and pricing strategy, differentiation in functionality and performance, as well as corporate identity and brand communication—leveraging the long-term accumulated brand foundation and market trust, we will continuously optimize brand positioning and communication strategies, extending the connotation of brand value, and further enhancing market recognition and overall added value.
3. Deepening the solution-oriented product layout: In addition to continuously investing in M2M solutions for industrial use and 4G/5G connectivity solutions, we will further integrate peripheral products to develop comprehensive AI solutions. This aims to enhance the integrity of our product line and the depth of applications, in response to market demand for overall solutions.

(II) Mid- and long-term development strategy

1. Promoting upgrades to AI and cloud-oriented products and services: Focusing on AI and cloud computing as the core development axis, we continuously simplify the deployment and management processes of network communication products, enhance user efficiency and experience, and assist customers in reducing implementation and operating costs.
2. Leverage the synergistic effects of group resources to create a one-stop service capability: Continuously integrate the group's internal research and development, manufacturing, and supply chain resources to accelerate the collaborative development of products and services, gradually establishing a one-stop capability for products and

solutions that encompasses design, manufacturing, and service support.

3. Deepening partnerships with telecommunications partners and expanding localization in the market: Continuing to strengthen collaborations with Tier 2 and Tier 3 telecommunications operators, through localized services and flexible plan designs, to secure long-term cooperation contracts and steadily expand operational scale and growth momentum in various regional markets.

In recent years, the competition in the network communication market has rapidly changed. New competitors have entered the market, manufacturers have directly participated in telecommunications bidding, and Chinese companies have adopted low-price strategies to capture market share, all of which have put pressure on the industry's gross profit structure. In response to this trend, the Company has proactively established strategies. On one hand, it continues to strengthen local manufacturing and research and development capabilities to mitigate the risks posed by geopolitical factors and supply uncertainties. On the other hand, it flexibly utilizes the cost and efficiency advantages of the supply chain in China, combining the system integration and solution development capabilities of the Taiwanese network communication team, focusing on global market demand, and shaping differentiated competitive advantages.

Additionally, the Company continues to rigorously implement inventory and cost control measures to reduce fluctuations in operating expenses. By leveraging AI applications and a cloud management platform as the core, the Company is transforming its product offerings from single-device sales to integrated solutions and service models, thereby enhancing customer stickiness and recurring revenue structures, and strengthening profit stability.

In response to the rising awareness of security, social responsibility, and environmental protection in various countries, the ESG and Nominating Committee has operated with the aim of not only pursuing profitability in its core business but also creating a sustainable operational environment from the perspectives of environment, society, and corporate governance. In 2025, the Company achieved multiple awards, including the "Taiwan Corporate Sustainability Award" and the consecutive "Gold Award for Sustainable Reporting," ranked among the top 5% in the global network communication equipment industry by S&P Global CSA, selected twice for the S&P Global Sustainability Yearbook, and recognized twice in the Corporate Governance Evaluation as one of the top 5% of listed companies, demonstrating its strength in sustainable development and corporate governance.

From the perspective of the overall business environment, although there are signs of easing inflationary pressures, geopolitical risks, adjustments in U.S. tariff policies, and the competitive internalization of Chinese products in the global market will continue to impact market demand and industry development. Facing multiple challenges, the management team of D-Link has gradually established a phased development strategy to continuously strengthen organizational resilience and operational capacity, aiming to create long-term and robust value for partners, employees, and shareholders.

Chairman: Victor Kuo

CEO: CJ Chang

Chief Accountant: Claire Chou

Note 2: Chief Strategy Officer of D-Link Corporation, Corporate Representative Director of Young Syun Investment Co., Ltd., the Corporate Representative Director and Chairman of Young Rui Investment Co., Ltd., Corporate Representative Director and Chief Strategy Officer of Amigo Technology Inc., Chairman of Amit Wireless Inc., and Corporate Representative Director of Cameo Communications, Inc., Director of D-Link International Pie., Director of D-Link Holding Co., Directors of D-Link (Europe) Ltd., Directors of D-Link Systems, Inc., Directors of D-Link AB, Directors of D-Link Capital Investment Co., Ltd., Directors of D-Link Holding Mauritius, Inc., Directors of D-Link Japan K.K., Directors of D-Link Iberia SL, Directors of D-Link Mediterraneo SRL, Directors of D-Link (India) Ltd.

Note 3: Chairman of Kings Asset Management Co., Ltd., Chairman of Taiwan Steel Group United Co., Ltd., Chairman of TSG Steel Holdings Co., Ltd., Chairman of TSG Fintech Holdings Co., Ltd., Chairman of TSG Tech Holdings Co., Ltd., Chairman of Gloria Material Technology Corp., Chairman of S-Tech Corp., Chairman of Golden Win International Corp., Chairman of Ho Yang Investment Corp., Chairman of Rong Yang Investment Co., Ltd., Chairman of TSG Hawks Baseball Co., Ltd., Chairman of TSG Sports Marketing Co., Ltd., Corporate Representative Director of Taiwan Styrene Monomer Corporation, Corporate Representative Director of UFC Gym Taiwan Ltd., Director of Soft-World International Corp., Chairman of G-Yao Enterprises Ltd., Chairman of All Win Enterprises Ltd., Chairman of Glory in Enterprises Limited, Ltd., Chairman of Alloy Tool Steel Inc., Chairman of Gloria Material Technology Japan Co., Ltd., Chairman of East Win Administration Consultant Co., Ltd., Chairman of East Win Enterprises Ltd., and Director of Taiwan Steel University of Science and Technology.

Note 4: Founder and Chairman of Sixology Inc. and Strategic Consultant for Fast Internet Retailing (FIR) Holding Company Limited.

Note 5: Lead attorney at Po Hung Law Firm, Independent Director of EasyCard Corporation, and municipal consultant for the Taipei City Government.

Note 6: CPA at Trustworthy CPAs Firm, Tenghui Co., Ltd., Supervisor of Tung Hwei Corp., independent Director of Huang Long Development Co., Ltd.

Note 7: Partner at Yuan, Chen & Partners Attorneys-at-Law, Independent Director of Taiwan Tea Corp., Corporate Representative Director of Bank of Kaohsiung Co., Ltd.

Note 8: Attorney in charge of the Chuan Ing International Law Firm, Independent Director of GMTC, Independent Director of Panjit International Inc., and Independent Director of Huang Long Development Co., Ltd. Directors of Kenshun Co., Ltd.

Note 9: Director Amy Wu, the representative of the corporate director E-TOP Metal Co., Ltd. resigned on March 20, 2026.

Annexed Table:1 Major shareholders of institutional shareholders as of March 31, 2026.

Name of institutional shareholder	Major shareholders of institutional shareholders	%
TSG Tech Holdings Co., Ltd.	Kings Asset Management Co., Ltd.	100.00%
E-TOP Metal Co., Ltd.	First Capital Holding Corporation	99.99%
	Qing-Li Yen	0.01%

Annexed Table:2 Table 1: Major Shareholders of Institutional Shareholders as of March 31, 2026.

Name of institutional shareholder	Major shareholders of institutions	%
Kings Asset Management Co., Ltd.	Chun-Yi Huang	45.00%
	Joseph Wang	36.00%
	E-TOP Metal Co., Ltd.	19.00%
First Capital Holding Corporation	Mount Fame International Co., Ltd	100.00%

1. Disclosure of information on the professional qualifications of directors and the independence of independent directors:

Qualification Name		Professional qualifications, experience, and competencies	Independence criteria	Number of other public companies where the individual concurrently serves as an independent director
Title	Name			
Chairman	Victor Kuo	Mr. Victor Kuo graduated from the Graduate Institute of Electrical Engineering, National Taiwan University and founded Amit Wireless Inc. in 1998 to develop wireless IoT products. He once served as the CEO and the president of Amigo Technology Inc. listed on TPEX. He has been in the network communication industry for many years and therefore possesses complete, professional and extensive industry knowledge, as well as decision-making and risk management capabilities. As the Chief Strategy Officer of D-Link Corporation and a member of the ESG Committee, he has experience in formulating strategies, for products, technology, and investments, which are crucial to the Company's medium to long-term development direction. He oversees the Company's strategies and operations, as well as sustainability-related risks, leading the Company to rank top 5% among listed companies in the Corporate Governance Evaluation for	Mr. Victor Kuo serves as a director as a representative of an institutional director. According to the regulations of the Securities and Exchange Act, the Company has obtained a written statement from him and confirmed that there is no violation of Article 26-3, paragraphs 3 of the Securities and Exchange Act.	0

Title	Qualification Name	Professional qualifications, experience, and competencies	Independence criteria	Number of other public companies where the individual concurrently serves as an independent director
		two consecutive years. Not a person meeting any conditions defined in Article 30 of the Company Act.		
Director	Joseph Wang	Mr. Joseph Wang graduated from the School of Law, National Chung Hsing University. He has practiced as an attorney for more than 30 years. With profound legal expertise, he helps the Company's Board of Directors make an evaluation before each major decision, thereby reducing our operational risks. He has been the Chairman and CEO of Gloria Material Technology Corp and S-Tech Corp for many years, and has been personally involved in the management of the companies, with extensive experience in corporate management, as well as decision-making and risk management capabilities. In recent years, he has served as the top advisory committee member of the Corporate Sustainability Committee of Gloria Material Technology Corp and has been committed to promoting sustainable development policies, leading Gloria Material Technology	Mr. Joseph Wang serves as a director as a representative of an institutional director. In accordance with the Securities and Exchange Act, the Company has obtained a written statement from him and confirmed that there is no violation of Article 26-3, Paragraph 3 of the Securities and Exchange Act	0

Title	Qualification Name	Professional qualifications, experience, and competencies	Independence criteria	Number of other public companies where the individual concurrently serves as an independent director
		<p>Corp to rank in the top 5% among TPEX-listed companies in the Corporate Governance Evaluation for four consecutive years.</p> <p>Not a person meeting any conditions defined in Article 30 of the Company Act.</p>		
Director	Fred Feng	<p>Mr. Fred Fong holds a Ph.D. from the University of Pittsburgh in the United States. Previously, he served as an independent director at D-Link Corp., and later joined the Company as a consultant. He brings with him a wealth of industry knowledge and valuable insights into the international market. He has held positions as the Technical Director at NXP Semiconductors Taiwan Ltd. and the President at Koninklijke Philips N.V. He has demonstrated the ability to make operational judgments, manage operations, and make strategic leadership decisions.</p> <p>Not a person meeting any conditions defined in Article 30 of the Company Act.</p>	<p>Mr. Fred Fong serves as a director as a representative of an institutional director. In accordance with the Securities and Exchange Act, the Company has obtained a written statement from him and confirmed that there is no violation of Article 26-3, Paragraph 3 of the Securities and Exchange Act</p>	0
Director	Brian Kao	<p>Mr. Brian Kao graduated with an MBA from National Chiao Tung University and currently serves as the Chairman of</p>	<p>Mr. Brian Kao serves as a natural-person director. In accordance with the Securities and Exchange Act,</p>	0

Title \ Qualification		Professional qualifications, experience, and competencies	Independence criteria	Number of other public companies where the individual concurrently serves as an independent director
Name				
		<p>Sixnology Inc. He has extensive expertise and management experience in AI, cloud, and communication software development. Under his leadership, his team has successfully developed a range of IoT products with a focus on AI technologies, including speech recognition and image recognition. Mr. Kao's achievements in this field have been internationally recognized, earning him prestigious awards such as iF, Red Dot, GOOD DESIGN, and IDEA. In addition, he has outstanding experience in the field of information security and has authored or translated multiple books, including works such as "Building Secure Software Systems with Zero Defects".</p> <p>Not a person meeting any conditions defined in Article 30 of the Company Act.</p>	<p>the Company has obtained a written statement from Director Kao and confirmed that there is no violation of Article 26-3, Paragraph 3 of the Securities and Exchange Act.</p>	
Director	Victor Wu	<p>Mr. Victor Wu graduated from the Department of Law, Fu Jen Catholic University, and currently serves as a municipal government consultant for the Taipei City Government, the Managing</p>	<p>Mr. Victor Wu serves as a director as a natural-person director. According to the regulations of the Securities and Exchange Act, the Company has obtained a written statement from him</p>	1

Title	Qualification Name	Professional qualifications, experience, and competencies	Independence criteria	Number of other public companies where the individual concurrently serves as an independent director
		<p>Attorney at Po Hung Law Firm, and an Independent Director at EasyCard Corporation. With his legal expertise, he supports the Company's Board of Directors in mitigating risks and offering professional advice during decision-making.</p> <p>Not a person meeting any conditions defined in Article 30 of the Company Act.</p>	<p>and confirmed that there is no violation of Article 26-3, paragraphs 3 of the Securities and Exchange Act.</p>	
Independent Director	Richard Chen	<p>Mr. Richard Chen graduated from the Department of Accounting, Chinese Culture University. In addition to passing the Senior Professional and Technical Examination for Certified Public Accountants, he obtained the securities analyst and the land administration agent licenses, with accounting professional and financial analysis capabilities. Therefore, he has met the professional qualifications for an independent director. He is also the convener of the Company's Audit Committee and a member of the Remuneration Committee and the ESG and Nominating Committee.</p> <p>Not a person meeting any</p>	<p>Mr. Richard Chen was elected as an independent director by the shareholders' meeting. Pursuant to the Securities and Exchange Act, the Company has obtained a written statement from him and confirmed that he does not meet any of the criteria specified in Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, nor does he concurrently serve as an independent director for companies in the same industry or with financial dealings. Therefore, he can exercise his powers independently and make business decisions by</p>	1

Title	Qualification Name	Professional qualifications, experience, and competencies	Independence criteria	Number of other public companies where the individual concurrently serves as an independent director
		conditions defined in Article 30 of the Company Act.	exercising his own judgment objectively.	
Independent Director	Richard Lee	<p>Mr. Richard Lee graduated from the Institute of China and Asia-Pacific Studies, National Sun Yat-sen University. He used to be the district court chief judge and chief justice. He has extensive experience in court proceedings as a legal specialist. He has served as a Congressional Assistant in the Legislative Yuan, writing interpellation papers for legislators and assisting in handling public petitions. He possesses cross-disciplinary conceptual and analytical thinking, information consolidation and crisis management skills. He is a partner of a law firm and is responsible for the firm's operational guidelines and business execution. Therefore, he has met the professional qualifications for an independent director. He is also the convener of the Company's Remuneration Committee and a member of the Audit Committee and the ESG and Nominating Committee.</p> <p>Not a person meeting any</p>	<p>Mr. Richard Lee was elected as an independent director by the shareholders' meeting. Pursuant to the Securities and Exchange Act, the Company has obtained a written statement from him and confirmed that he does not meet any of the criteria specified in Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, nor does he concurrently serve as an independent director for companies in the same industry or with financial dealings. Therefore, he can exercise his powers independently and make business decisions by exercising his own judgment objectively.</p>	1

Title	Qualification Name	Professional qualifications, experience, and competencies	Independence criteria	Number of other public companies where the individual concurrently serves as an independent director
		conditions defined in Article 30 of the Company Act.		
Independent Director	Chun-Hsiung Chu	Mr. Chu Chun-Hsiung graduated from the master's program, School of Law, National Chung Hsing University. He has practiced as an attorney for more than 30 years with profound legal expertise. He has participated in the evaluation and operation of large-scale projects of customers in terms of integrated finance, law, technology, management, and risk, such as the information and communication software and hardware construction project of the Terminal Three of Taoyuan International Airport and the military procurement project of the Ministry of National Defense, with cross-disciplinary conceptual and analytical thinking, information consolidation and crisis management skills. Therefore, he has met the professional qualifications for an independent director. He has long served as a member of the Neighborhood Committee of the Ministry of National Defense, and is responsible for assisting each township in	Mr. Chun-Hsiung Chu was elected as an independent director by the shareholders' meeting. Pursuant to the Securities and Exchange Act, the Company has obtained a written statement from him and confirmed that he does not meet any of the criteria specified in Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, nor does he concurrently serve as an independent director for companies in the same industry or with financial dealings. Therefore, he can exercise his powers independently and make business decisions by exercising his own judgment objectively.	3

Title	Qualification Name	Professional qualifications, experience, and competencies	Independence criteria	Number of other public companies where the individual concurrently serves as an independent director
		<p>using the funds donated by the Ministry of National Defense for the sustainable work of general construction and regional revitalization in each township. He can provide professional advice on the sustainable development of the Company. Therefore, he is also the convener of the Company's ESG and Nominating Committee and a member of the Audit Committee and the Remuneration Committee. Not a person meeting any conditions defined in Article 30 of the Company Act.</p>		

2. Board Diversity and Independence

(1) Board of Directors Diversity:

- The Company has formulated the “Code of Practice on Corporate Governance” and stated in Article 20 that the policy of Board member diversity shall include but not limited to the following two aspects of standard:
 - A. Basic qualification and value: gender, age, nationality and culture.
 - B. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience.
- The Company has a total of 8 directors, including 3 independent directors (accounting for 37.5%), with tenures between three and nine years; meanwhile, 1 director has employee status (accounting for 12.5%).
- Members of the Board of Directors should generally possess the knowledge, skills, and competencies necessary to perform their duties. To achieve the ideal targets of corporate governance, the overall capabilities that the Board of Directors should possess are as follows:
 1. Operational judgment.
 2. Accounting and financial analysis capabilities.
 3. Management capabilities.
 4. Crisis management capabilities.

5. Industry knowledge.
 6. International market outlook.
 7. Leadership.
 8. Decision-making ability.
- Specific management targets and status of achievements of the Director diversification policy:

Management Target	Status of Achievement
The number of Directors who concurrently serve as managerial officers should not exceed one-third of the total number of Directors.	Achieved. The proportion of Directors who are also employees is 12.5%.
Independent Directors shall not serve more than three consecutive terms.	Achieved. All three independent directors of the 13th term are currently serving their second term as independent directors of the Company.
Independent directors do not concurrently serve as a director (including independent director) or supervisor in more than five other companies.	Achieved. None of the three independent directors have such circumstances.
The number of independent directors reaches one-third.	Achieved. As of April 10, 2026, there are 8 director positions, including 3 independent directors.
The Directors have diverse backgrounds and professional capabilities.	<p>Achieved. The Directors have diverse professional backgrounds, including the networking equipment industry, technology industry, media and communications, sustainable development, finance and accounting, and law. (Please refer to the next page for more information on the implementation of diversity by the 13th Board of Directors.)</p> <p>In 2025, 6 hours of training courses for Directors were scheduled, focusing on the topics of “Future-Oriented Strategic Planning” and “Practical Management of Group Governance Performance from a Financial Perspective.” Additionally, plans were made to continue offering related courses in 2026 that would enhance the diverse professional capabilities of the Directors.</p>

Management Target	Status of Achievement
At least one Director should have experience in AI startups or cybersecurity.	Achieved. Mr. Brian Kao serves as the Chairman of Sixnology Inc. He has extensive expertise and experience in AI, cloud, and communication software development. Under his leadership, his team has successfully developed a range of IoT products with a focus on AI technologies, including speech recognition and image recognition. In addition, he has outstanding experience in the field of information security and has authored or translated multiple books, including works such as “Building Secure Software Systems with Zero Defects”.
One-third of the Board of Directors consists of female members.	Not achieved. The Company expects to gradually increase the proportion of female members during the 14th board of directors election in 2026.

The implementation of the board diversity policy in the 13th Board is shown in the table below:

December 31, 2025

	Basic Information						Industry Experience			Professional Expertise				
	Gender	Employee of the Company.	Age			Independent Director Tenure								
			Under 50	51 to 60	61 to 71	Under 3 years	3 to 9 years	Over 9 years	Networking Technology	AI Startups	Media	Technology	Finance and Accounting	Law
Victor Kuo	Male	✓		✓	/			✓			✓			✓
Joseph Wang	Male			✓				✓		✓			✓	✓
Amy Wu ^{Note}	Female			✓				✓		✓				✓
Fred Feng	Male			✓				✓			✓			
Brian Kao	Male		✓					✓	✓		✓			
Victor Wu	Male		✓					✓					✓	
Richard Chen	Male			✓		✓			✓		✓		✓	
Richard Lee	Male			✓		✓			✓			✓	✓	
Chun-Hsiung Chu	Male			✓		✓			✓			✓	✓	

Note : Director Amy Wu, the representative of the corporate director E-TOP Metal Co., Ltd. resigned on March 20, 2026.

- (2) Board Independence: The Company has a total of 8 Directors, including 3 Independent Directors (representing 37.5%), all of whom meet the qualifications for independence and have not served more than 3 consecutive terms. In addition, there are no relationships among all directors that involve spouses or relatives within the second degree of kinship, in accordance with the provisions of Article 26-3, Paragraph 3 of the Securities and Exchange Act.

(II) Information regarding President, Vice Presidents, Assistant Presidents, and Heads of Departments and Branches

As of March 31, 2026/in number of shares

Title	Nationality	Name	Gender	Date elected	Shareholding		Spouse/minor shareholding		Shareholding by nominees		Education and work experiences	Other positions concurrently held at the Company or other companies	Managerial officers, who are spouses or within the second degree of kinship		Remarks
					Shares	%	Shares	%	Shares	%			Title	Name	
Chief Strategy Officer	Republic of China	Victor Kuo	Male	2022.03.01	71,400	0.01%	0	0%	0	0%	<p>Education: Master of Electrical Engineering, National Taiwan University, Experience: CEO and President of Amigo Technology Inc., President of AXUS Microsystem s, Inc.</p> <p>Director of D-Link International Pte. Ltd. Director of D-Link Holding Co. Ltd. Director of D-Link (Europe) Ltd. Director of D-Link Systems, Inc. Director of D-Link AB Director of D-Link Capital Investment Co., Ltd.. Director of D-Link Holding Mauritius, Inc. Director of D-Link Japan K.K.. Director of D-Link Iberia SL.. Director of D-Link Mediterraneo SRL.. Director of D-Link (India) Ltd.. Representative of Institutional Investment Co., Ltd. Chairman. Representative of Institutional Director, Camso Communications, Inc. Corporate representative of the Chairman of Yong Rui Investment Co., Ltd. Corporate Representative Director and Chief Strategy Officer of Amigo Technology, Inc. Chairman of Amii Wireless Inc.</p>	None	—		
CEO and President	Republic of China	CJ Chang	Male	2021.08.31	49,306	0%	800	0%	0	0%	<p>Education: School of Business Administration, Senshu University Department of Financial and Economic Law, Fudan University Experience: Chief Operating Officer of The Network,</p> <p>Chairman of D-Link Japan K.K. Ltd. Director of D-Link Australia Pty. Ltd. Director of D-Link Middle-East FZE Director of D-Link (India) Ltd. Director of D-link (Shanghai) Co., Ltd. Legal representative of D-link (Shanghai) Co., Ltd. Beijing Branch. Legal representative of D-link (Shanghai) Co., Ltd. First Branch Chairman of Netpro (Shanghai) Co., Ltd.</p>	None	—		

Title	Nationality	Name	Gender	Date elected	Shareholding		Spouse/minor shareholding		Shareholding by nominees		Education and work experiences	Other positions concurrently held at the Company or other companies	Managerial officers who are spouses or within the second degree of kinship			Remarks
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
											Inc., Special Assistant to the Chairman and President of Advantage Century Telecommunication, General Manager of the Northeast Asia Business Division and General Manager of Asia Pacific Business Group at D-Link Corporation.	Legal representative of Neipro (Shanghai) Co., Ltd. Beijing Representative of Institutional Director, Cameo Communications, Inc.				
Vice President	Republic of China	Kevin Chung	Male	2012.10.11	290,951	0.05%	0	0%	0	0%	Education: Industrial Engineering, Tunghai University Experience: Senior Director of Product and Support Administrati on Center of D-Link Corporation, Taiwan Branch.	President of D-Link Corporation Taiwan Branch	None			—
Finance Supervisor	Republic of China	Claire Chou	Women	2020.08.11	0	0%	0	0%	0	0%	Education: Department of Accounting, National Taiwan University Experience: Senior	Supervisor of D-Link Japan K.K. Director of D-Link Holding Mauritius, Inc. D-Link Capital Investment Co., Ltd. Director of Young Syn Investment Co., Ltd.	None			—

Title	Nationality	Name	Gender	Date elected	Shareholding		Spouse/minor shareholding		Shareholding by nominees		Education and work experiences	Other positions concurrently held at the Company or other companies	Managerial officers who are spouses or within the second degree of kinship			Remarks
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
											Director of Accounting Division and the Finance Division at D-Link Corporation.					
Accounting Supervisor	Republic of China	Yun-Chu Huang	Women	2026.03.10	22,400	0%	0	0%	0	0%	Education: MBA, University of Iowa Experience: Manager of the Accounting Division at D-Link Corporation.	—		None		—
Corporate Governance Officer	Republic of China	Yen-Ling Wu	Male	2026.03.10	0	0%	0	0%	0	0%	Education: Graduate Institute of Financial Management, National Sun Yat-sen University Experience: Senior Manager of the Finance Division at D-Link Corporation, Manager of the Finance Department at Taiwan Star Telecom.	—		None		—

Note 1: Senior Vice President Sara Cheng resigned on January 31, 2025.

Note 2: Executive Vice President Joanne Chen resigned from the position on March 10, 2026

Note 3: Assistant Vice President Chung-Hui Hsieh, Supervisor of the AI Innovation Center, resigned on September 26, 2025.

Note 4: Claire Chou, the Accounting Supervisor, began serving as the Corporate Governance Officer on May 13, 2025. She has also served as the Financial Supervisor since June 16, 2025. To strengthen corporate governance and enhance management efficiency, effective March 10, 2026, the Accounting Supervisor position is held by Manager Yun-Chu Huang, while the Corporate Governance Officer position is held by Senior Manager Yen-Ling Wu.

Note 5: The Corporate Governance Officer, IC Hsu, was relieved of her duties effective May 13, 2025.

II. Remuneration Paid During the Most Recent Fiscal Year to Directors, President, and Vice Presidents
(I) The remuneration for Directors (including Independent Directors)

December 31, 2025/Unit: NT\$ thousand.

Title	Name	Remuneration to Directors						Relevant remuneration received by directors who are also employees				Total remuneration (A+B+C+D-E)+F+G as a % of net income after tax		Remuneration from an invested company other than the Company's subsidiaries or parent company				
		Compensation (A)		Pension (B)		Remuneration to directors (C)		Allowances (D)		Total remuneration (A+B+C+D) and as a percentage to net income (loss) after tax.		Salaries, bonus and special expenses (E)		Pension (F)		Employee Compensation (G)		
		The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements	
Chairman	Representative: Victor Kao ^{Note 1}	420	420	0	0	0	48	136	468	556	8,310	9,839	0	0	0	0	8,778	10,395
	TSG Tech Holdings Co., Ltd.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Institutional Director	Representative: Joseph Wang	120	120	0	0	0	36	36	156	156	0	0	0	0	0	0	156	156
	E-TOP Metal Co., Ltd.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Institutional Director	Representative: Amy Wu ^{Note 2}	120	120	0	0	0	48	48	168	168	0	0	0	0	0	0	168	168
	Representative: Fred Fong	120	120	0	0	0	42	42	162	162	0	0	0	0	0	0	162	162
Director	Victor Wu	120	120	0	0	0	36	36	156	156	0	0	0	0	0	0	156	156
Director	Brian Kao	120	120	0	0	0	48	48	168	168	0	0	0	0	0	0	168	168
Independent Director	Richard Chen	840	840	0	0	0	48	48	888	888	0	0	0	0	0	0	888	888
Independent Director	Richard Lee	840	840	0	0	0	48	48	888	888	0	0	0	0	0	0	888	888
Independent Director	Chun-Hsiung Chu	840	840	0	0	0	48	48	888	888	0	0	0	0	0	0	888	888

1. Please describe the policy, system, standard, and structure of the remuneration paid to the independent directors and describe the relevance between the remuneration amount paid and factors, such as their functions, risks, and time commitment.

The Company distributes compensation to Directors and Independent Directors in accordance with the Management Regulations on the Remuneration of Directors and Functional Committee Members. The items included in the compensation are as follows: Compensation (A), Director's Remuneration (C), and Business Execution Expenses (D). The details of the individual compensation items are as follows:

- (1) Compensation (A): Independent directors serve on functional committees such as audit, salary and compensation. Their responsibilities, risks and time commitment are greater and more important than those of ordinary directors. Therefore, the compensation of director varies depending on the nature.
- (2) Director's Remuneration (C): The Company's Articles of Incorporation specify that directors' compensation shall not exceed 1% of the current year's profitability and shall be allocated on a point basis, considering the status of the board members, their duties, board attendance and other contributions. Independent directors shall not participate in the profit distribution.
- (3) Business Execution Expenses (D): The attendance fees for directors (including independent directors) to attend the Board of Directors' meetings or shareholders' meetings in person.

2. Except as disclosed in the table above, remuneration to Directors received for the service provided (such as serving as non-employee consultants) to all companies listed in the financial statements in the most recent year: None

Note 1: Chairman Victor Kuo assumed office on May 31, 2023, as the representative of the corporate director, Taiwan Network Group United Co., Ltd. The original corporate director, Taiwan Network Group United Co., Ltd., was renamed TSG Tech Holding Co., Ltd., pursuant to the approval letter for the change of registration dated February 23, 2026.

Note 2: Director Amy Wu, the representative of the corporate director E-TOP Metal Co., Ltd. resigned on March 20, 2026.

Note 3: The after-tax profit is the after-tax profit of the Parent Company Only Financial Statements for 2025.

※ Table of Remuneration Ranges

Remuneration ranges for individual Directors	Director Name			
	Total remuneration (A+B+C+D)		Total remuneration (A+B+C+D+E+F+G)	
	The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements
Less than NT\$1,000,000	Victor Kuo, Joseph Wang, Amy Wu, Fred Feng, Brian Kao, Victor Wu, Richard Chen, Richard Lee, Chun-Hsiung Chu; TSG Tech Holdings Co., Ltd. E-TOP Metal Co., Ltd.	Victor Kuo, Joseph Wang, Amy Wu, Fred Feng, Brian Kao, Victor Wu, Richard Chen, Richard Lee, Chun-Hsiung Chu; TSG Tech Holdings Co., Ltd. E-TOP Metal Co., Ltd.	Joseph Wang, Amy Wu, Fred Feng, Brian Kao, Victor Wu, Richard Chen, Richard Lee, Chun-Hsiung Chu; TSG Tech Holdings Co., Ltd. E-TOP Metal Co., Ltd.	Joseph Wang, Amy Wu, Fred Feng, Brian Kao, Victor Wu, Richard Chen, Richard Lee, Chun-Hsiung Chu; TSG Tech Holdings Co., Ltd. E-TOP Metal Co., Ltd.
NT\$1,000,000 (inclusive) to NT\$2,000,000 (exclusive)	–	–	–	–
NT\$2,000,000 (inclusive) to NT\$3,500,000 (exclusive)	–	–	–	–
NT\$3,500,000 (inclusive) to NT\$5,000,000 (exclusive)	–	–	–	–
NT\$5,000,000 (inclusive) to NT\$10,000,000 (exclusive)	–	–	Victor Kuo	–
NT\$10,000,000 (inclusive) to NT\$15,000,000 (exclusive)	–	–	–	Victor Kuo
NT\$15,000,000 (inclusive) to NT\$30,000,000 (exclusive)	–	–	–	–
NT\$30,000,000 (inclusive) to NT\$50,000,000 (exclusive)	–	–	–	–
NT\$50,000,000 (inclusive) to NT\$100,000,000 (exclusive)	–	–	–	–
More than NT\$100,000,000	–	–	–	–
Total	11 individuals	11 individuals	11 individuals	11 individuals

(II) Supervisor's remuneration: Not applicable, the Company established the Audit Committee on April 28, 2017.

(III) Remuneration to the President and Vice Presidents

December 31, 2025/Unit: NT\$, thousand.

Title	Name	Salary (A)		Pension (B)		Bonus and special fee (C)		Employee compensation (D)				Total remuneration (A+B+C+D) and as a percentage to net income (loss) after tax.	Remuneration from an invested company other than the Company's subsidiaries or parent company	
		The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements	Cash	Stock			Cash
Chief Strategy Officer	Victor Kuo													
CEO	CJ Chang													
Senior Vice President	Sara Cheng ^{Note 1}	18,858	22,935	333	333	5,385	5,385	0	0	0	0	24,576 (4.56%)	28,653 (5.31%)	0
Executive Vice President	Joanne Chen ^{Note 2}													
Vice President	Kevin Chung													

Note 1: Senior Vice President Sara Cheng resigned on January 31, 2025.

Note 2: Executive Vice President Joanne Chen resigned on March 10, 2026

※ Table of Remuneration Ranges

Range of remuneration to the President and Vice Presidents	Name of the President and Vice Presidents	
	The Company	All Companies in Financial Statements
Less than NT\$1,000,000	Sara Cheng	Sara Cheng
NT\$1,000,000 (inclusive) to NT\$2,000,000 (exclusive)	—	—
NT\$2,000,000 (inclusive) to NT\$3,500,000 (exclusive)	—	—
NT\$3,500,000 (inclusive) to NT\$5,000,000 (exclusive)	Kevin Chung	Kevin Chung
NT\$5,000,000 (inclusive) to NT\$10,000,000 (exclusive)	Victor Kuo, CJ Chang, Joanne Chen	Victor Kuo, CJ Chang, Joanne Chen
NT\$10,000,000 (inclusive) to NT\$15,000,000 (exclusive)	—	—
NT\$15,000,000 (inclusive) to NT\$30,000,000 (exclusive)	—	—

Range of remuneration to the President and Vice Presidents		Name of the President and Vice Presidents	
		The Company	
NT\$30,000,000 (inclusive) to NT\$50,000,000 (exclusive)		All Companies in Financial Statements	
NT\$50,000,000 (inclusive) to NT\$100,000,000 (exclusive)		—	
More than NT\$100,000,000		—	
Total		5 individuals	

※ Top Five Managerial Officers with the Highest Remuneration

December 31, 2025/Unit: NT\$ thousand.

Title	Name	Salary (A)		Pension (B)		Bonus and special fee (C)		Employee compensation (D)				Total remuneration (A+B+C+D) and as a percentage to net income after tax.	Remuneration from an invested company other than the Company's subsidiaries or parent company	
		The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements	The Company	All Companies in Financial Statements	The Company		All Companies in Financial Statements				
								Cash	Stock	Cash	Stock			
Chief Strategy Officer	Victor Kuo	6,484	8,013	0	0	1,826	1,826	0	0	0	0	8,310 (1.54%)	9,839 (1.82%)	0
CEO	CJ Chang	5,242	7,791	108	108	1,282	1,282	0	0	0	0	6,632 (1.23%)	9,181 (1.70%)	0
Executive Vice President	Joanne Chen ^{Note 1}	4,181	4,181	108	108	1,092	1,092	0	0	0	0	5,381 (1.00%)	5,381 (1.00%)	0
Vice President	Kevin Chung	2,546	2,546	108	108	1,182	1,182	0	0	0	0	3,836 (0.71%)	3,836 (0.71%)	0
Finance Supervisor	Claire Chou	2,212	2,212	108	108	646	646	0	0	0	0	2,966 (0.55%)	2,966 (0.55%)	0

Note 1 : Executive Vice President Joanne Chen resigned on March 10, 2026

※ Managerial Officers Who Distribute Remuneration to Employees and the Status

The Company recorded a net loss after tax for the fiscal year 2025, and thus this is not applicable.

(IV) Comparative Analysis of Total Remuneration Paid by the Company and All Consolidated Entities to Directors, Supervisors, the President, and Vice Presidents over the Most Recent Two Fiscal Years, Expressed as a Percentage of After-Tax Net Income in the Parent Company-Only or Individual Financial Statements, Including a Description of Remuneration Policies, Standards and Structure, the Procedures for Determining Remuneration, and the Linkage to Business Performance and Future Risk Exposure.

1. Remuneration Policies, standards and structure, as well as the relevance to business performance and future risk exposure:

- (1) The major components of the remuneration of the Directors of the Company are general remuneration and compensation. The Company's director compensation is distributed in accordance with Article 27 of the Articles of Incorporation, not exceeding 1% of the profit status for the year. The profit status for the year refers to the pre-tax profit for the year after deducting employee compensation and director compensation. Remuneration for Directors is based on the "Management Regulations on the Remuneration of Directors and Functional Committee Members" and the "Rules for Performance Evaluation of Board of Directors", with reference to prevailing industry standards, the Company's operating results, and each director's contribution to the Company's business goals. It is paid out after being weighted by a point system and calculated according to a predetermined formula; independent directors do not participate in profit distribution. The related performance evaluation and the reasonableness of the remuneration are reviewed by the Remuneration Committee and the Board of Directors. The remuneration system is reviewed from time to time in accordance with the actual operating conditions and relevant laws and regulations.
- (2) President, Vice President, and Senior Managerial Officers: Remuneration of the Company's managerial officers, including President and Vice President, is determined in accordance with the Regulations Governing Managerial Compensation and Performance Management. In addition to considering the industry remuneration level and scope of responsibilities for the position, remuneration is distributed based on the achievement of the manager's performance targets. The composition of the performance targets for managerial officers primarily consists of operational, strategic, and sustainability and internal control indicators.
- (3) Starting from 2022, the Company's Chief Strategy Officer, CEO, and other senior managerial officers have incorporated ESG sustainability indicators into their performance target setting. The assessment results are linked to short-term compensation, long-term rewards (such as restricted stock rights for employees), and annual salary adjustments. Beginning in 2023, the ESG indicators will be progressively implemented at all levels of supervisors, ultimately extending to all employees.

2025's performance targets:

Chief Strategy Officer

Indicator	Weighting	Indicator Description
Operational	40%	Based on annual operational targets approved by the Board of Directors, such as global revenue and EPS performance.
Strategic	30%	1.Enhancing brand value and promoting corporate image, based on the acquisition of significant domestic and international awards or improved rankings for products or brands. 2.Developing or promoting new product lines, new ventures, new investments, or new organizational structures for subsidiaries.
Sustainability and Internal Control	30%	Enhancing results in the Corporate Governance Evaluation and international ESG evaluation indicators (15%), focusing on climate change and self-assessments of greenhouse gas emissions (5%), and implementing the planning and execution of a sustainable talent succession program (10%).

CEO

Indicator	Weighting	Indicator Description
Operational	70%	Based on annual operational targets approved by the Board of Directors, such as global revenue and EPS performance.
Strategic	5%	Enhancing brand value and corporate image, based on the acquisition of significant domestic and international awards or improved rankings for products or brands.
Sustainability and Internal Control	25%	Enhancing results in the Corporate Governance Evaluation and international ESG evaluation indicators (5%), implementing systematic enterprise risk management (5%), focusing on climate change and self-assessments of greenhouse gas emissions (5%), and implementing the planning and execution of a sustainable talent succession program (10%).

Sustainability Indicators for Other Senior Supervisors

Indicator	Weighting	Indicator Description
Environmental	5%	Green Product (5%)
Social	5~10%	Customer management (5%), talent development (5%), communication with external stakeholders (10%)

Governance	5%~20%	Enhancing information security governance (5%), improving ESG ratings or corporate governance performance (10%), mastering key technology and product trends (10%), and managing the group's investment structure and global tax funding (20%).
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The composition of managerial officers' remuneration primarily consists of three components: fixed salary, variable bonuses, and long-term incentives, which are set according to different characteristics as follows:

Fixed salary: The basic salary is based on market competition and the Company's affordability.

Variable Bonus: Linked to the performance of the Company or its respective center, the higher the performance of positions that are equivalent, the greater the proportion of this component relative to remuneration.

Long-term Incentive: Through the design of equity-based compensation, three-year restricted stock awards link the long-term incentive of managerial officers to individual performance, operational performance of the Company, and shareholder value.

The aforementioned performance objectives and remuneration of managers, including the president and vice presidents, are reviewed and evaluated by the Remuneration Committee, and submitted to the Board of Directors for approval before distribution.

- (4) **Future risks:** The Company will review the remuneration payment system of the directors and managerial officers in a timely manner in accordance with the actual operating conditions and requirements of the relevant laws and regulations, with the aim of retaining high quality decision-making and managerial level, effectively leading the Company's long-term operating performance, avoiding risks resulting from the manager's pursuit of short-term benefits, and balancing sustainable operation with risk control.

2. Ratio of total remuneration paid to the Company's Directors, President, and Vice Presidents in the most recent two years to the net income after tax:

- (1) **Directors:** Directors' remuneration shall be distributed in accordance with the Articles of Incorporation of the Company not exceeding one (1) percent of the Company's profit for the year. Directors' remuneration shall be distributed in accordance with the "Management Regulations on the Remuneration of Directors and Functional Committee Members", "Rules for Performance Evaluation of Board of Directors" with reference to the remuneration level of the industry, the Company's operational performance and the directors' contribution to the Company's operational objectives.
- (2) **President and Vice President:** The remuneration of the Company's managerial officers is determined in accordance with the Regulations Governing Managerial Compensation and Performance Management, and with reference to the remuneration level of the industry for the position, the scope of responsibilities of the position, the achievement of the manager's performance and contribution to the Company's operational objectives. The compensation is reviewed by the Remuneration Committee and approved by the Board of Directors prior to distribution.
- (3) **Future Risk:** the Company will review the remuneration system of directors and managers according to the actual operating conditions and relevant laws and

regulations, so as to pursue the balance between the Company's sustainable operation and risk control.

Title	Ratio of total remuneration to net income (loss) after tax (%)			
	2025		2024	
	The Company	Consolidated statements	The Company	Consolidated statements
Director	(2.25%)	(2.56%)	36.68%	41.03%
President and Vice Presidents	(4.56%)	(5.31%)	87.41%	98.90%

III. Implementation of Corporate Governance

(I) Operations of the Board of Directors

In the most recent fiscal year (2025), the Board of Directors convened 7 times, and as of the publication date of the annual report in 2026, the Company's Board of Directors held a total of 8 meetings. The attendance of the Directors is as follows:

Title	Name	Number of Required Attendances (A)	Attendance in person (B)	Attendance by Proxy	Attendance rate (B/A)	Remarks
Chairman	TSG Tech Holdings Co., Ltd. Representative: Victor Kuo	8	8	0	100%	-
Director	TSG Tech Holdings Co., Ltd. Representative: Joseph Wang	8	6	2	75%	-
Director	E-TOP Metal Co., Ltd. Representative: Amy Wu <small>Note</small>	8	8	0	100%	Resigned on March 20, 2026.
Director	E-TOP Metal Co., Ltd. Representative: Fred Fong	8	7	1	87.5%	-
Director	Brian Kao	8	8	0	100%	-
Director	Victor Wu	8	7	0	87.5%	-
Independent Director	Richard Chen	8	8	0	100%	-
Independent Director	Richard Lee	8	8	0	100%	-
Independent Director	Chun-Hsiung Chu	8	7	1	87.5%	-

Note: Director Amy Wu, the representative of the corporate director E-TOP Metal Co., Ltd. resigned on March 20, 2026.

Other matters:

I. If any of the following circumstances occur, the dates, terms of the meetings, contents of motions, all Independent Directors' opinions and the Company's handling of such opinions shall be specified:

(I) Matters listed in Article 14-3 of the Securities Exchange Act: The Company has established an Audit Committee, so it is not applicable.

(II) In addition to the aforementioned matters, other motions resolved by the Board of Directors about which Independent Directors have a dissenting opinion or qualified opinion, which recorded in minutes or a written statement: None.

II. Director recusals due to conflicts of interest; name of directors, proposal, reason for avoidance, and participation in vote or not shall be described:

Meeting date (Session of meeting)	Proposal	Director recused	Reason for recusal	Participation in voting
2025.02.26 (13-10)	Proposal for 2024 Directors' remuneration distribution	Director Victor Kuo Director Joseph Wang Director Amy Wu Director Fred Fong Director Brian Kao Director Victor Wu	Participated in the distribution of remuneration for themselves or for the institutional shareholder they represent	Did not participate in the discussion and voting.
	Proposal for the evaluation of the performance results of managerial officers for 2024	Director Victor Kuo	Serves as a managerial officer concurrently at the Company	Did not participate in the discussion and voting.
	Proposal for the Company's 2025 performance target plan for managerial officers	Director Victor Kuo	Serves as a managerial officer concurrently at the Company	Did not participate in the discussion and voting.

2025.04.15 (13-11)	Proposal for 2024 employee remuneration distribution for managerial officers.	Director Victor Kuo	Serves as a managerial officer concurrently at the Company	Did not participate in the discussion and voting.
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III. Board performance evaluation:

The Company's Board of Directors has amended the "Rules for Performance Evaluation of Board of Directors" on August 12, 2022, stipulating that the Board of Directors should perform performance evaluations for the Board of Directors and its members at least once a year, and perform external evaluations at least every three years by an external independent agency or an team of external experts and scholars.

(I) External board performance evaluation:

In June 2025, Dalee Financial Consulting Co., Ltd. (which possesses independence) was appointed to conduct an external Board Performance Evaluation. The consulting firm issued the evaluation report on August 15, 2025, and the overall evaluation results were submitted to the Board of Directors for approval on November 12, 2025, serving as a basis for review and improvement. The evaluation scope, method, and content are as follows:

Evaluation cycle	Once every 3 years
Evaluation period	2024.07.01-2025.06.30
Evaluation scope	The Company's Board of Directors and Functional Committees
Evaluation method	On-site Interviews
Evaluation content	<ol style="list-style-type: none"> Members and structure of the Committee The quality of decision-making by the Board of Directors. Authorization of the Board of Directors Supervision of the Board of Directors Communication and information flow of the Board Risk management and crisis handling Other
Recommendations by the Association	<ol style="list-style-type: none"> Gender Diversity of Directors: Among the 9 seats on the board of directors, there is only 1 female director, and the representation of one gender on the board does not reach 1/3. It is recommended that when the term of the Directors expires and a reelection is conducted, the selection of Directors should include an increase in the number of female Directors to enhance gender diversity on the Board. Plan to Enhance Corporate Value: Based on the long-term value and transformation of the enterprise, publicly listed OTC companies should formulate and disclose operational strategies and business plans, integrate sustainability information, and conduct analysis and evaluation within the Board of Directors. Additionally, the company actively communicates relevant information regarding the enhancement of corporate value to investors through various channels, such as the company website, Annual Shareholders' Meeting, and legal presentations.
Actions Taken by the Company	<ol style="list-style-type: none"> Board Gender Diversity: The Company expects to gradually increase the proportion of female members during the election of the 14th Board of Directors in 2026. Plan to Enhance Corporate Value: Reported to the Board of Directors on November 12, 2025, and uploaded to the Market Observation Post System.

(II) Internal Board performance evaluation

The evaluation method is conducted through internal assessment, executed by the Board of Directors' secretariat. It employs an internal questionnaire approach, focusing on five areas: the operation of the Board of Directors, the participation of directors, the Audit Committee, the Remuneration Committee, and the operation of the ESG and Nominating Committee. This process assesses directors' evaluations of the Board's operations, the participation of board members, the evaluations of audit committee members regarding the Audit Committee's operations, the performance evaluations of Remuneration Committee members, and the evaluations of ESG and Nominating Committee members regarding the operation of the ESG and Nominating Committee.

The results of the 2025 Board Performance Evaluation were submitted to the Board of Directors on March 10, 2026, along with proposed improvement measures. These results also serve as a reference for individual Director compensation and re-nomination. The overall average score of the board performance evaluation was 4.89 points (out of 5 points), and the overall average score of individual board members' performance evaluation was 4.86 points (out of 5 points), indicating that the Board of Directors is functioning well. In addition, we completed the Audit Committee's, Remuneration Committee's, and the ESG and Nominating Committee's performance self-evaluations, and the evaluation results all reached 4.75 points (out of 5 points), indicating that the Company's functional committees are functioning and operating well. The evaluation scope, method, and content are as follows:

Evaluation cycle	Once a year
Evaluation period	2025.01.01-2025.12.31
Evaluation scope	<ol style="list-style-type: none"> Board performance evaluation Board members' performance evaluation Audit Committee performance evaluation Remuneration Committee performance evaluation ESG and Nominating Committee performance evaluation

Evaluation method	Self-assessment questionnaire		
Evaluation content	Board performance evaluation criteria Including six major aspects	Board members' performance evaluation criteria Including six major aspects	Audit, Compensation, Sustainable Development, and Nomination Committee performance evaluation criteria
	I. Involvement in the Company's operations II. Improvement to the quality of decision-making by the Board III. Composition and structure of the Board of Directors IV. Directors' election and continuing education V. Internal control VI. Concern for Sustainable Operation (ESG)	I. Understanding of the Company goals and missions, as well as its focus on Sustainable Operation (ESG). II. Awareness of directors' responsibilities III. Involvement in the Company's operations IV. Internal relationship management and communication V. Directors' professionalism and continuing education VI. Internal control	I. Involvement in the Company's operations II. Awareness of functional committee members' responsibilities III. Improvement to the quality of decision-making by functional committees IV. Composition of functional committees and selection of members V. Internal control

IV. Measures taken to strengthen the function of the Board and results thereof:

- (I) In late 2022, a KPMG professional team was engaged to help establish an effective Enterprise Risk Management (ERM) mechanism to identify, monitor, and address risks, allowing the Board of Directors and the Audit Committee to implement comprehensive business risk management in the correct direction. This ERM mechanism was established in March 2023. To effectively respond to the increasingly complex global market environment, it is planned that in 2025, "emerging risks" (geopolitical, digital transformation) and "sustainability-related risks" will be integrated into the company's overall risk management process. Furthermore, risk management will be incorporated into the corporate decision-making process to ensure that all business units and management consider risk assessment as a key factor in strategic planning. In addition, through the employee performance target assessment mechanism, risk management is closely integrated with the Company's operational objectives to enhance the enterprise's long-term competitive advantage.
- (II) In response to the frequent occurrence of information security incidents, we have commissioned information security experts to conduct a 6-hour in-house training course titled "The Role and Responsibilities of Corporate Governance in the Board of Directors" and "Practical Analysis of the 2024 Revised Corporate Governance and Board Performance Evaluation" to assist directors in understanding the risks associated with information security incidents and the corresponding response strategies.
- (III) Since 2023, the Board of Directors has required the CEO and the Accounting Supervisor to attend and report on the alignment between the Company's goals and budget during the annual budget and financial report review.
- (IV) Since the 13th Board of Directors in 2023, a regular "Directors' Exchange Meeting" has been conducted prior to each quarterly Board meeting. This meeting serves as an opportunity for Directors to actively engage and gain insights into the Company's significant matters and strategic objectives.
- (V) Starting from the 13th term of the Board of Directors in 2023, the "Director's Handbook" has been established. Its content includes a company business overview, industry updates, legal regulations, the rights and obligations of directors, and a compilation of ESG-related information and trends, enabling directors to fully understand the Company's operational status.
- (VI) The ESG and Nominating Committee convenes twice a year starting in 2023, reporting to the Board of Directors on the company's progress in promoting sustainable development and the short, medium, and long-term ESG targets.
- (VII) The 13th Board of Directors was re-elected in 2023, achieving 2023's specific management goal of having at least one female director among the board members.
- (VIII) To ensure that the Independent Directors can fully exercise their powers, meetings are arranged each quarter for the Independent Directors to communicate separately with the Supervisor of Auditing and the Certified Public Accountant.
- (IX) The Company's financial statements for each quarter of the year 2023 and the annual financial statements were reviewed by the Audit Committee and proposed to the Board of Directors for discussion.
- (X) Starting from 2025, prior to the Board of Directors' discussion of financial reports every six months, the CPAs are invited to report to all Directors on communication matters, such as Key Audit Matters (KAMs) for annual and semi-annual financial reports, audit or review results, and other relevant regulatory requirements. This ensures the Board of Directors can fully perform its supervisory duties and strengthens the robustness of corporate financial management.
- (XI) In 2025, the "ESG Committee" was renamed the "ESG and Nominating Committee." Its responsibilities include reviewing the qualifications of director candidates, conducting performance evaluations for the Board of Directors, various committees, and individual directors, assessing the independence of Independent Directors, planning and executing director training programs, and establishing the Corporate Governance Best Practice Principles for the Company.

(II) Audit Committee

The Audit Committee aims to assist the Board of Directors in overseeing the quality and integrity during the Company's implementation of accounting, auditing, and financial reporting processes, as well as financial controls. The Audit Committee's major tasks in 2025 are as follows:

- Reviewed annual quarterly financial statements
- Formulated or amended the internal control system and relevant important measures
- Assessed the effectiveness of internal control system
- Regularly communicated the audit report results with the chief internal auditor as per the annual audit plan
- Reviewed the Company's transactions for acquiring or disposing of assets, and material endorsements or guarantees provided to others.
- Assessed the audit fees, independence, and suitability of CPAs
- Review of investment cases and related party transactions.
- Handled matters involving directors' interests
- Issuance of negotiable securities with equity characteristics.
- Appointment and termination of financial, accounting, or internal audit supervisors.
- Audit the policies, procedures, and frameworks related to risk management, and regularly assess their relevance and effectiveness of implementation.
- Establish the risk appetite (risk tolerance) to inform resource allocation.
- Ensure that the risk management mechanism effectively addresses the risks faced by the Company and seamlessly integrates into the daily operational processes.
- Determine the priority and risk levels for risk management.
- The implementation of risk management should be reviewed, and necessary improvement suggestions should be provided. A report should be submitted to the Board of Directors at least once a year.
- Implementation of the risk management decisions made by the Board of Directors.

In 2025 (7 times) and in 2026 as of the publication date of the annual report (1 time), the Company's Audit Committee held a total of 8 meetings (A). The attendance of the independent directors is as follows:

Title	Name	Number of Required Attendances (A)	Attendance in person (B)	Attendance by Proxy	Attendance rate (B/A)	Remarks
Chairperson and Convener (Independent Director)	Richard Chen	8	8	0	100%	
Member (Independent Director)	Richard Lee	8	8	0	100%	
Member (Independent Director)	Chun-Hsiung Chu	8	7	1	87.5%	

Other matters:

I. If any of the following circumstances occur, the dates, terms of the meetings, contents of motions, dissenting or qualified opinions, material recommendations, all Audit Committee' resolution results, and the Company's response to such opinions shall be specified:

(I) Items listed in Article 14-5 of the Securities and Exchange Act:

Meeting date (Session of meeting)	Proposal	Audit Committee Resolutions	The Company's response to the Audit Committee's opinions
2025.02.26 (3-8)	1. Proposal for the 2024 Internal Control System Statement 2. The Company's 2024 Business Report, individual financial statements, and consolidated financial statements. 3. The Company's 2024 earnings distribution proposal.	Approved by all Independent Directors as proposed.	Submitted to the Board of Directors for a resolution and approved by all the directors

	<ol style="list-style-type: none"> 4. Proposal for the cash distribution from capital surplus. 5. Independence and Suitability Evaluation Report of the assuring CPAs appointed by the Company for 2025 6. Proposal for the CPAs' fees for 2025 of the Company 7. Amendments to the “General Principles of the Policy for Pre-approving Non-assurance Services” 8. Proposal for amendment to the Company's Internal Audit Implementation Guidelines. 		present as proposed.
2025.04.15 (3-9)	<ol style="list-style-type: none"> 1. Proposal to amend the Procedures for Derivatives Trading. 	Approved by all Independent Directors as proposed.	Submitted to the Board of Directors for a resolution and approved by all the directors present as proposed.
2025.05.13 (3-10)	<ol style="list-style-type: none"> 1. Proposal for the Company's consolidated financial statements for Q1 2025. 2. Proposal for the reclassification of the Company's accounts receivable from the subsidiary D-Link (Europe) that are overdue for more than 3 months as a loan to others. 	Approved by all Independent Directors as proposed.	Submitted to the Board of Directors for a resolution and approved by all the directors present as proposed.
2025.06.16 (3-11)	<ol style="list-style-type: none"> 1. Proposal for the amendment of the Company's “Division of Responsibilities Table.” 	Approved by all Independent Directors as proposed.	Submitted to the Board of Directors for a resolution and approved by all the directors present as proposed.
2025.07.22 (3-12)	<ol style="list-style-type: none"> 1. Proposal for the Company's investment in marketable securities 	Approved by all Independent Directors as proposed.	Submitted to the Board of Directors for a resolution and approved by all the directors present as proposed.
2025.08.13 (3-13)	<ol style="list-style-type: none"> 1. Proposal for the Company's consolidated financial statements for Q2 2025. 2. Proposal for the reclassification of the Company's accounts receivable from the subsidiary D-Link (Europe) that are overdue for more than 3 months as a loan to others. 3. Proposal for addition of the authorized traders for derivatives trading. 4. Proposal for the revision of the Information Security Management Policy and adjustment of the Information Security organizational chart. 	Approved by all Independent Directors as proposed.	Submitted to the Board of Directors for a resolution and approved by all the directors present as proposed.
2025.11.12 (3-14)	<ol style="list-style-type: none"> 1. Proposal for formulation of the Company's 2026 annual audit plan 2. Proposal for the Company's consolidated financial statements for Q3 2025. 3. Proposal to designate the Company's accounts receivable from the subsidiary D-Link (Europe) that are overdue for more than 3 months as not in the nature of loans to others. 4. Proposal for the capital increase through the capital increase of accounts receivable from the subsidiary D-Link (Europe). 5. Proposal for the annual expected transaction amount exceeding the limit for purchases and sales of goods, labor or technical services with related parties for 2026 of the Company 	Approved by all Independent Directors as proposed.	Submitted to the Board of Directors for a resolution and approved by all the directors present as proposed.

	<p>6. Proposal for revision of the Company's Implementation Measures for the Whistleblowing System.</p> <p>7. Proposal for the ratification of the appointment of the Company's Finance Supervisor.</p>		
2026.03.10 (3-15)	<p>1. Proposal for the 2025 Internal Control System Statement</p> <p>2. The Company's 2025 Business Report, individual financial statements, and consolidated financial statements.</p> <p>3. Proposal for 2025 profit and loss allocation.</p> <p>4. Proposal for the annual actual transaction amount for purchases and sales of goods, labor or technical services with related parties for 2025 of the Company.</p> <p>5. Proposal for CPA appointment for 2026 of the Company</p> <p>6. Independence and Suitability Evaluation Report of the assuring CPAs appointed by the Company for 2026</p> <p>7. Proposal for the CPAs' fees for 2026 of the Company</p> <p>8. Proposal for the amendment to the Company's "General Principles of the Policy for Pre-Approval of Non-Assurance Services."</p> <p>9. Proposal for the change of the Chief Corporate Governance Officer of the Company.</p> <p>10. Proposal for the change of the Chief Accounting Officer of the Company.</p>	Approved by all Independent Directors as proposed.	Submitted to the Board of Directors for a resolution and approved by all the directors present as proposed.

(II) Any resolution disapproved by the Audit Committee but approved by more than two-thirds of all Directors: None.

II. Independent director recusals due to conflicts of interest; name of independent directors, proposal, reason for avoidance, and participation in vote or not shall be described: In 2025, there were no instances of required recusals due to conflicts of interest.

III. Communication among Independent Directors, internal audit supervisors, and CPAs (including material matters, methods, and results of the Company's finance and operations):

(I) The Company's chief internal auditor reports to the independent directors alone on the performance of the Company's annual audit plan as well as the tracking and improvement of internal control deficiencies on a quarterly basis. Meanwhile, the chief internal auditor submits an audit report and deficiency tracking report for the previous month before the end of each month. In the event of a major abnormal incident, the chief internal auditor will immediately report to the members of the Audit Committee. There was no such special situation in 2025, and the communication between the Company's independent directors and the chief internal auditor is in good condition.

(II) The Company's CPAs report quarterly to the independent directors on key audit matters related to the financial statements for the quarter, the results of the audit or review, and other communication matters required by relevant regulations. The communication between the Company's independent directors and the certified public accountants is good.

(III) Communication between Independent Directors and the internal audit supervisor, and CPAs alone:

1. Communication between Independent Directors and the internal audit supervisor alone:

Date	Session of meeting	Attendees	Communication focus	Independent directors' suggestions and results
2025.02.26	Audit Committee (3-8)	Independent Director Richard Chen Independent Director Richard Lee Independent Director Chun-Hsiung Chu Audit Supervisor Richard Yang	<p>1. Report on the implementation of the 2024 fourth quarter audit plan.</p> <p>2. The results of the annual project review for TIPS have been executed, along with the status of deficiency improvement tracking.</p> <p>3. The Legal Affairs Department advances the progress of the electronic process for the seal operation forms based on the audit recommendations.</p> <p>4. Annual certificate reissuance work for the Legal Affairs</p>	No opinion.

			<p>Department PIMS has been completed.</p> <p>5. Other compliance matters to be addressed: Revision of internal control systems, control self-assessment, and annual audit plan declaration operations.</p>	
2025.05.13	Audit Committee (3-10)	<p>Independent Director Richard Chen Independent Director Richard Lee Independent Director Chun-Hsiung Chu Audit Supervisor Richard Yang</p>	<p>1. Report on the implementation of the Q1 2025. 2. Report on the audit results of the annual TIPS project review; the improvement of the final deficiency has been completed. 3. Report on the implementation of the electronic process for the seal operation forms has been successfully completed, including the establishment of regulations and the launch and operation of the system. 4. Report on the revisions to the internal control system, the roster of audit personnel and their training hours, the implementation status of the audit plan, and the reporting process for the internal control declaration.</p>	No opinion.
2025.08.13	Audit Committee (3-13)	<p>Independent Director Richard Chen Independent Director Richard Lee Independent Director Chun-Hsiung Chu Audit Supervisor Richard Yang</p>	<p>1. Report on the implementation of the Q2 2025. 2. Explanation of the audit results of the annual TIPS project review. 3. This document outlines the responsibilities of the Legal Affairs and Administrative departments and discusses the access control policies for employees of partner companies entering the testing area. 4. The proposed DQCS system document issuance approval process and the division of responsibilities are inconsistent. Suggestions for optimization and adjustments will be explained to the Independent Director.</p>	No opinion.
2025.11.12	Audit Committee (3-14)	<p>Independent Director Richard Chen Independent Director Richard Lee Independent Director Chun-Hsiung Chu Audit Supervisor Richard Yang</p>	<p>1. Report on the implementation of the Q3 2025. 2. Report on the progress of improvements regarding the deficiencies identified in the 2025 Annual TIPS Project Review and the results of the subsequent revalidation application. 3. Report on the final control plan and results regarding the access management policy for allowing employees of partner companies to enter the testing area.</p>	No opinion.

			<p>4. Proposed improvements to address the inconsistencies between the DQCS system document issuance approval process and the delineation of responsibilities, as well as adjustments to optimize the system interface.</p> <p>5. Report on the execution results of the annual testing facility inventory conducted in collaboration with the information unit.</p>	
115.03.10	Audit Committee (3-15)	<p>Independent Director Richard Chen</p> <p>Independent Director Richard Lee</p> <p>Independent Director Chun-Hsiung Chu</p> <p>Audit Supervisor Richard Yang</p>	<p>1. The Supervisor of Internal Audit provided an explanation regarding the execution of internal audit operations for the Q4 2025. The audit items include:</p> <ul style="list-style-type: none"> (1) Management of intellectual property rights and compliance with laws and regulations (2) Management operations of sustainable information (3) Remuneration Committee meeting operations management procedures (4) Management operations of the Board of Directors' meetings (5) Audit Committee meeting operations management procedures (6) Routine Audit Items - Derivatives, lending funds to others, endorsing or providing guarantees for others <p>2. Report on the results of the responses to deficiencies for the 2025 TIPS annual verification application with an update on the progress of certificate acquisition.</p> <p>3. Report on the document issuance and approval process of the DQCS system, as well as the completion of the optimization of the system's functional interface adjustments and testing, which are now officially rolled out.</p> <p>4. Report on the execution of the self-assessment of internal controls for 2025 and to issue the internal control declaration for 2025.</p>	No opinion.

2. Communication between Independent Directors and CPAs:

Date	Session of meeting	Attendees	Communication focus	Independent directors' suggestions and results
2025.02.26	Audit Committee (3-8)	Independent Director Richard Chen Independent Director Richard Lee Independent Director Chun-Hsiung Chu CPAs	CPAs explained the audit scope, audit findings, and key areas of focus for the 2024 financial statements.	Informed; reported to the Audit Committee and the Board of Directors for discussions.
2025.05.13	Audit Committee (3-10)	Independent Director Richard Chen Independent Director Richard Lee Independent Director Chun-Hsiung Chu CPAs	CPAs explained the review scope, review findings, and key areas of focus for the Q1 2025 financial statements.	Informed; reported to the Audit Committee and the Board of Directors for discussions.
2025.08.13	Audit Committee (3-13)	Independent Director Richard Chen Independent Director Richard Lee Independent Director Chun-Hsiung Chu CPAs	CPAs explained the review scope, review findings, and key areas of focus for the Q2 2025 financial statements.	Informed; reported to the Audit Committee and the Board of Directors for discussions.
2025.11.12	Audit Committee (3-14)	Independent Director Richard Chen Independent Director Richard Lee Independent Director Chun-Hsiung Chu CPAs	CPAs explained the review scope, review findings, and key areas of focus for the Q3 2025 financial statements.	Informed; reported to the Audit Committee and the Board of Directors for discussions.
2026.03.10	Audit Committee (3-15)	Independent Director Richard Chen Independent Director Richard Lee Independent Director Chun-Hsiung Chu CPAs	CPAs explained the audit scope, audit findings, and key areas of focus for the 2025 financial statements.	Informed; reported to the Audit Committee and the Board of Directors for discussions.

(III) Corporate governance implementation status and deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
I. Does the Company establish and disclose its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies?	✓		The Company has established the “Corporate Governance Best Practice Principles,” which include relevant regulations aimed at protecting shareholder equity, enhancing the functions of the Board of Directors, fulfilling the role of the Audit Committee, respecting stakeholder rights, and improving information transparency. These principles are disclosed on the Company’s website and the Market Observation Post System.
II. Shareholding structure & shareholders’ rights (1) Has the Company established internal operating procedures to deal with shareholders’ suggestions, doubts, disputes, and litigations, and does the Company implement the procedures in accordance with the procedure?	✓		The Company has established a spokesperson, an acting spokesperson, and an investor relations unit to properly handle suggestions or disputes from shareholders; contact information is also fully disclosed on the corporate website, and reports on the status of communication with stakeholders are regularly submitted to the Board of Directors.
(II) Does the Company possess a list of its major shareholders with controlling power as well as the ultimate owners of those major shareholders?	✓		The Company maintains a list of major shareholders and their ultimate controlling parties, and reports changes in the shareholdings of insiders (directors, managerial officers, and major shareholders holding more than 10% of the total shares) on a monthly basis in accordance with Article 25 of the Securities and Exchange Act.
(III) Has the Company established, and does it execute, a risk management and firewall system within its affiliated companies?	✓		The Company has formulated relevant measures in the internal control system to establish an appropriate risk control and firewall mechanism with affiliates.
(IV) Has the Company established internal rules against insiders using undisclosed information to trade securities?	✓		<ul style="list-style-type: none"> The Company’s “Procedures for Materiality Management and Prevention of Insider Trading” and the “Code of Practice on Corporate Governance” explicitly prohibit insiders of the Company from trading securities using undisclosed information

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
<p>III. Composition and responsibilities of the Board of Directors</p> <p>(1) Does the Board of Directors formulate diversity policies, specific management objectives and implement them?</p>	✓	<p>in the market, and require the Directors to prohibit dealing in securities of the Company during the closed period (30 days before the annual financial statement announcement and 15 days before the quarterly financial statement announcement).</p> <ul style="list-style-type: none"> The Company's 2024 and 2025 financial statements were approved by the Board of Directors on February 26, May 13, August 13, and November 12, respectively. The stock affairs personnel also reminded the Directors and insiders via email on January 15, April 24, July 28, and October 23 not to trade stocks before the announcement of the financial reports. There were no incidents of insider dealing in 2025. The Company's Corporate Governance Best Practice Principles clearly stipulate that the Board of Directors shall be formed based on a diversity principle. Our directors are all from different professional backgrounds and professional fields so as to enhance the structure of the Company's Board. The Company's current Board of Directors consists of 8 directors with diverse professional backgrounds, including experts from the networking equipment industry, technology industry, media and communications, sustainable development, finance and accounting, and the legal profession. There are 3 independent Directors, accounting for 37.5% of the total number of Directors. In 2025, every director completed at least 6 hours of continuing education courses. Directors are encouraged to pursue continuing education to keep their knowledge up to date and enhance their decision-making abilities. Courses related to corporate governance, finance, and sustainable development are planned for 2025, which will help enhance the diverse professional capabilities of the directors. In 2023, the 13th Board of Directors was elected upon the expiration of the directors' terms, with one seat filled by a female director, achieving the gender equality and diversity 	No deviations.

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
			<p>policy. While continuing to enhance corporate governance. The Company expects to gradually increase the proportion of female members during the 14th Board of Directors election in 2026.</p> <ul style="list-style-type: none"> In 2023, the 13th Board of Directors was elected upon the expiration of the directors' terms. Director Brian Kao possesses expertise in AI startups and information security, which further enhances the functions of the Board of Directors.
(2) In addition to the legally-required Remuneration Committee and Audit Committee, has the Company voluntarily established other functional committees?	✓		<p>The Company has established an ESG Committee on February 2, 2021, which is responsible for fulfilling corporate social responsibility and improving corporate sustainable development to achieve the goal of sustainable operation.</p> <p>On August 13, 2025, the Board of Directors resolved to change the "ESG Committee" to the "ESG and Nominating Committee" in order to strengthen the functions of the Board of Directors.</p>
(3) Has the Company formulated rules for performance evaluation of Board of Directors and the method thereof, conducted performance evaluation on an annual basis, and submitted the evaluation results to the Board of Directors as a reference for the remuneration of individual Directors and the nomination for re-appointment?	✓		<ul style="list-style-type: none"> The Company's Board of Directors has amended the "Rules for Performance Evaluation of Board of Directors" on August 12, 2022, stipulating that the Board of Directors should perform performance evaluations for the Board of Directors and its members at least once a year, and perform external evaluations at least every three years by an external independent agency or a team of external experts and scholars. In June 2025, Dali Financial Consulting Co., Ltd. was appointed to conduct an external Board Performance Evaluation. The consulting firm issued the evaluation report on August 15, 2025, and the overall evaluation results were submitted to the Board of Directors for approval on November 12, 2025, serving as a basis for review and improvement. The evaluation method is conducted through internal assessment, executed by the Post-Investment Management Department. It employs an internal questionnaire approach, focusing on five areas: the operation of the Board of Directors, the participation of directors, the Audit Committee, the Remuneration Committee, and the operation of the ESG and

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
			<p>Nominating Committee. This process assesses directors' evaluations of the Board's operations, the evaluation of participation of board members, the evaluations of Audit Committee members regarding the Audit Committee's operations, the performance evaluations of Remuneration Committee members regarding the Remuneration Committee and the evaluations of ESG and Nominating Committee members regarding the operation of the ESG and Nominating Committee.</p> <ul style="list-style-type: none"> • The measurement items for the Board Performance Evaluation of the Company encompass the following six major aspects: <ul style="list-style-type: none"> I. Involvement in the Company's operations II. Improvement to the quality of decision-making by the Board III. Composition and structure of the Board of Directors IV. Directors' election and continuing education V. Internal control VI. Concern for Sustainable Operation (ESG) • The criteria for the performance evaluation of the board members include the following: <ul style="list-style-type: none"> I. Understanding of the Company goals and missions, as well as its focus on Sustainable Operation (ESG). II. Awareness of directors' responsibilities III. Involvement in the Company's operations IV. Internal relationship management and communication V. Directors' professionalism and continuing education VI. Internal control • The criteria for the performance evaluation of the Audit Committee include the following matters: <ul style="list-style-type: none"> I. Involvement in the Company's operations II. Awareness of functional committee members' responsibilities III. Improvement to the quality of decision-making by

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
		<p>functional committees members</p> <p>IV. Composition of functional committees and selection of members</p> <p>V. Internal control</p> <ul style="list-style-type: none"> The criteria for the performance evaluation of the Remuneration Committee include the following matters: <ol style="list-style-type: none"> Involvement in the Company's operations Awareness of functional committee members' responsibilities Improvement to the quality of decision-making by functional committees Composition of functional committees and selection of members The criteria for the performance evaluation of the ESG and Nominating Committee include the following matters: <ol style="list-style-type: none"> Involvement in the Company's operations Awareness of functional committee members' responsibilities Improvement to the quality of decision-making by functional committees Composition of functional committees and selection of members The results of the 2025 Board Performance Evaluation were submitted to the Board of Directors on March 10, 2026, along with proposed improvement measures. These results also serve as a reference for individual Director compensation and re-nomination. The overall average score of the board performance evaluation was 4.89 points (out of 5 points), and the overall average score of individual board members' performance evaluation was 4.86 points (out of 5 points), indicating that the Board of Directors is functioning well. In addition, we completed the Audit Committee's, Remuneration Committee's, and the ESG and Nominating Committee's 	

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof						
	Yes	No							
			<p>performance self-evaluations, and the evaluation results all reached 4.75 points (out of 5 points), indicating that the Company's functional committees are functioning and operating well.</p> <ul style="list-style-type: none"> Based on the results of the Board Performance Evaluation for 2025, the following improvement measures are proposed: <table border="1" data-bbox="381 419 767 983"> <thead> <tr> <th>Item</th> <th>Areas for Improvement in Performance Evaluation</th> <th>Expected Improvement Measures</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Regarding the connection between ESG governance and strategy, deepen communication and guidance.</td> <td>Regular Reporting Mechanism: Establish a semi-annual reporting mechanism for ESG execution regularly communicating important ESG issues, such as climate change risk and carbon reduction pathways, with the Director to ensure that the Director is fully informed and can provide decision-making guidance.</td> </tr> </tbody> </table> For the complete results of the Board Performance Evaluation, please refer to page 33-34 of the annual report. 	Item	Areas for Improvement in Performance Evaluation	Expected Improvement Measures	1	Regarding the connection between ESG governance and strategy, deepen communication and guidance.	Regular Reporting Mechanism: Establish a semi-annual reporting mechanism for ESG execution regularly communicating important ESG issues, such as climate change risk and carbon reduction pathways, with the Director to ensure that the Director is fully informed and can provide decision-making guidance.
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Evaluation item	Implementation status		Summary	Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof												
	Yes	No														
(4) Has the Company regularly implemented assessments on the independence of CPAs?	✓		<p>The Company's Audit Committee conducts an annual evaluation of the independence and suitability of its external auditors. In addition to requesting the external auditors to provide a 'Statement of Independence' and 'Audit Quality Indicators (AQIs)', the evaluation is based on the independence evaluation criteria in Note 1, the suitability evaluation criteria in Note 2, and 13 AQI indicators. After confirming that the accountant has no other financial interests or business relationships with the Company, apart from the fees for auditing and tax matters, and ensuring that no family members of the accountant violate the independence requirements, we have verified that the accountant and the firm have auditing experience and training hours comparable to the industry average by referencing AQI indicators information. Furthermore, they consistently utilize digital auditing tools to enhance the quality of the audit. After the discussion and approval by the Audit Committee on March 10, 2026, and the subsequent resolution passed by the Board of Directors on the same date, an assessment was conducted to evaluate the independence and suitability of the certified public accountant.</p> <p>(1) Standards for the Independence Assessment of Certified Public Accountants</p> <table border="1"> <thead> <tr> <th>Evaluation item</th> <th>Evaluation results</th> <th>Meets Independence Criteria</th> </tr> </thead> <tbody> <tr> <td>Does the CPA have a direct or material indirect financial interest relationship with the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Does the CPA have any financing or guarantee activities with the Company or the Company's Director?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Does the CPA have any significant business relationships or potential</td> <td>No</td> <td>Yes</td> </tr> </tbody> </table>	Evaluation item	Evaluation results	Meets Independence Criteria	Does the CPA have a direct or material indirect financial interest relationship with the Company?	No	Yes	Does the CPA have any financing or guarantee activities with the Company or the Company's Director?	No	Yes	Does the CPA have any significant business relationships or potential	No	Yes	No deviations.
Evaluation item	Evaluation results	Meets Independence Criteria														
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Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
	Summary		
		employment ties with the Company?	
		Do the CPA and members of the audit team currently hold or have they held within the last two years positions as Directors, managerial officers, or any roles that have a material impact on the audit work at the Company?	No Yes
		Has the CPA provided any non-audit services to the Company that could have a direct impact on the audit work?	No Yes
		Has CPA acted as an intermediary for the Company in the issuance of stocks or other securities?	No Yes
		Has the CPA served as the Company's advocate or represented the Company in resolving conflicts with third parties?	No Yes
		Do the CPA and any of the Company's Directors, managerial officers, or personnel with a material influence on the audit case have a family relationship?	No Yes
		Has the CPA provided auditing services to the Company for seven consecutive years? (1) Chiu-Hua Hsieh, Certified Public Accountant (starting in Q1 2026) (2) Yuan-Chen Mei, Certified Public Accountant (starting in	No Yes

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof															
	Yes	No																
	Summary																	
		<p>Q1 2024)</p> <p>Have the joint practicing accountants of the accounting firm to which the CPA belongs served as Directors, managerial officers, or held positions that have a material impact on the audit case within one year of their resignation?</p>	<p>No</p> <p>Yes</p>															
		<p>(2) Standards for the Competence Assessment of Certified Public Accountants</p> <table border="1"> <thead> <tr> <th>Evaluation item</th> <th>Evaluation results</th> <th>Meets Suitability Criteria</th> </tr> </thead> <tbody> <tr> <td>Has the CPA not been subject to any disciplinary actions by the competent authorities or the CPA Association, nor has there been any disposition made in accordance with Article 37, Paragraph 3 of the Securities and Exchange Act?</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Does the CPA regularly and proactively update the company on tax regulations, securities management laws, and newly revised IFRS accounting standards?</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Does the CPA maintain good communication with the Company's management (including internal audit personnel) and the Director?</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Does the CPA provide the Company with financial and tax consulting services, and assist in communication</td> <td>Yes</td> <td>Yes</td> </tr> </tbody> </table>	Evaluation item	Evaluation results	Meets Suitability Criteria	Has the CPA not been subject to any disciplinary actions by the competent authorities or the CPA Association, nor has there been any disposition made in accordance with Article 37, Paragraph 3 of the Securities and Exchange Act?	Yes	Yes	Does the CPA regularly and proactively update the company on tax regulations, securities management laws, and newly revised IFRS accounting standards?	Yes	Yes	Does the CPA maintain good communication with the Company's management (including internal audit personnel) and the Director?	Yes	Yes	Does the CPA provide the Company with financial and tax consulting services, and assist in communication	Yes	Yes	
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Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	Summary	
			and coordination with the competent authorities?	
			Does the CPA complete the financial audits of the Company on schedule, with the official financial reports for the first three quarters completed within 45 days after the end of each quarter, and the annual financial report completed within 75 days after the end of the fiscal year?	Yes
			Does the CPA complete the review or audit of the financial statements of the investee company on schedule?	Yes
			Does the CPA perform the audit of the financial statements in accordance with generally accepted auditing standards and the regulations for the audit and certification of financial statements?	Yes
			Does the CPA provide audit, tax, and other services with quality and timeliness that meet the requirements?	Yes
			Does the CPA firm have sufficient scale and resources to handle the Company's audit services, and do the members of the audit service team demonstrate stability?	Yes
			Has the CPA or audit team members previously conducted audits for companies with similar industries, scales, and risk conditions.	Yes
			Does the CPA firm promptly notify the Company's management and the	Yes

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof		
	Yes	No			
<p>IV. Has the public company been staffed with an appropriate number of qualified corporate governance personnel and designated a corporate governance officer, responsible for matters related to corporate governance (including but not limited to providing directors and supervisors with the necessary information for the execution of business, assisting directors and supervisors in legal compliance, handling matters related to the Board meetings and the shareholders' meeting in accordance with the laws, and producing the minutes of the Board meetings and shareholders'</p>	✓		<p>No deviations.</p>		
				<p>Board of Directors of any significant issues and developments in risk management, corporate governance, financial accounting, and related risk controls?</p> <table border="1"> <tr> <td>Can the CPA clearly explain the scope and methods of the audit for the Company's subsidiary and associates?</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> </table>	Can the CPA clearly explain the scope and methods of the audit for the Company's subsidiary and associates?
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Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
meetings)?			<p>Audit Committee were held. All directors were notified at least 7 days in advance of the aforementioned meetings and were provided with sufficient meeting materials to facilitate their understanding of the relevant issues.</p> <ol style="list-style-type: none"> 3. Reviewed the release of material information regarding significant resolutions after Board meetings and the Annual Shareholders' Meeting, ensuring the legality and accuracy of the content, and safeguarding equal access to trading information for investors. 4. Reported to the Board about the latest developments in the amendments to regulations related to corporate operations and corporate governance. 5. The minutes of the Annual Shareholders' Meeting held on May 27, 2025 detailed the agenda from the report items to the discussions. Additionally, the entire meeting was recorded continuously in audio and video format and has been published on the company's official website. 6. Reported to the Audit Committee on November 12, 2025 on the Company's risk management operations and Ethical Management practices to the Board of Directors, in order to comply with the requirements of the competent authorities and ensure the enforcement of the Ethical Corporate Management Best Practice Principles. 7. To enhance risk management awareness and cultivate risk identification capabilities, in April 2025, courses were arranged for Directors and senior Supervisors at the company. The course topics were "Practical Management of Group Governance Performance from a Financial Perspective" and "Future-Oriented Strategic Planning," with an attendance rate exceeding 72%. 8. Arranged quarterly private communications between independent directors and the internal audit supervisor to understand the Company's financial and business

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
	Summary		
			<p>operations.</p> <p>9. Assisted in arranging private communications between independent directors and the external auditors to understand the Company's financial and business operations. For the annual and semi-annual financial reports, arranged for the CPAs to report to all directors at director communication meetings on communication matters, such as Key Audit Matters (KAMs), audit or review results, and other relevant regulatory requirements.</p> <p>10. The Corporate Governance Officer has reported to the Board of Directors that the Independent Directors have met the relevant legal qualifications and independence requirements during their term of office, and have submitted the necessary documentation to the competent authorities for record within 10 days of their appointment.</p> <p>11. Pursuant to the recommendations of the 2022 external board performance evaluation, after the re-election of the Board of Directors in 2023, a "Directors' Handbook" was established to familiarize the members of the 13th Board of Directors with the Company's business and directors' duties. The handbook contains a brief introduction to the Company's business, networking equipment industry trends, laws and regulations, directors' rights and obligations, special reports, and international corporate governance information for directors' reference. The internal evaluation of the performance of the Board of Directors was also completed in December 2025, and the results were reported to the Board of Directors on March 10, 2026.</p> <p>12. Implemented the "Corporate Governance Evaluation Enhancement Initiative", achieving a total score of 106.04 in the 11th evaluation, an improvement over the 10th evaluation. For two consecutive years, the Company has ranked in the top 5% of listed companies in the first tier. In</p>

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
			<p>June 2025, it was awarded the Corporate Governance Evaluation Trophy by the Stock Exchange.</p> <ul style="list-style-type: none"> In the 2025, the total training hours for the Corporate Governance Officer amounted to 18 hours. For complete information on the training courses, please refer to page 130 of the annual report.
V. Does the Company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, clients, and suppliers), as well as respond appropriately to all the issues of concern in terms of corporate social responsibilities?	✓		<ul style="list-style-type: none"> The Company has established a stakeholder section on its website (https://company.dlink.com/zh-hant/essg/landing) and collects and responds to valuable feedback from important stakeholders through various channels. It also regularly reports to the Board of Directors on communication status and topics of interest to stakeholders. Regarding the communication with stakeholders for 2025, the Company reported to the ESG and Nominating Committee and the Board of Directors on March 10, 2026.
VI. Has the Company appointed a professional shareholder service agency to deal with shareholder affairs?	✓		The Company has commissioned the Registrar and Transfer Agency Department, Capital Securities Corp. to handle affairs related to the shareholders' meeting.
VII. Information disclosure (1) Has the Company established a website to disclose information on financial operations and corporate governance?	✓		The Company website (https://company.dlink.com , available in both Chinese and English) continuously provides disclosure of financial, business, corporate governance, and other material information. It also establishes an "Investor Relations" section for Shareholders and related parties.
(2) Does the Company have other information disclosure channels (such as setting up an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, and webcasting investor conferences)?	✓		<ul style="list-style-type: none"> The Company has established an English webpage section on its website (https://company.dlink.com/en/), which is updated regularly. The Company has appointed a spokesperson, CEO CJ Chang, and an Acting Spokesperson, Senior Manager Yen-Ling Wu. All external announcements are made through the Company's spokesperson system to implement the spokesperson policy. The Company regularly participates in (or hosts) investor

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
(3) Does the Company publish and declare its annual financial statement within two months after the end of a fiscal year, and publish and declare its financial statements for the first, second and third quarters as well as its operating status for each month before the specified deadline?	✓		<p>conferences, and the presentation materials are placed in the investor relations section of the Company website for public access. Additionally, a designated person is assigned to disclose relevant information about the Company in accordance with the Securities and Exchange Act on the Market Observation Post System.</p> <ul style="list-style-type: none"> The Company's consolidated and Parent Company Only Financial Statements for 2025 were discussed and approved by the Audit Committee and the Board of Directors on March 10, 2026, and were announced and filed on the same day at the Market Observation Post System. The Company has announced and filed the Financial Statements for Q1, Q2, and Q3 2025 at the Market Observation Post System after discussions and approvals by the Audit Committee and the Board of Directors, all within the stipulated deadlines. The Company has announced and reported the operational conditions for each month of the 2025 fiscal year in accordance with the prescribed deadlines at the Market Observation Post System.
VIII. Is there any other important information to facilitate a better understanding of the Company's corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, stakeholder rights, directors' and supervisors' training records, implementation of risk management policies and risk evaluation measures, implementation of customer policies, and participation in	✓		<p>Employee Equity and Care: Since its establishment, the Company has placed great emphasis on labor-management harmony, employee equity, and employee benefits. As a result, the Company's labor-management relations have always been harmonious and interactive. A labor-management meeting is held quarterly to discuss labor-management related issues, achieving consensus through thorough communication. Since the end of 2022, the Company has continued to hold face-to-face "Date with Supervisor" events, allowing employees to interact with senior supervisors and directly present their thoughts and opinions. For detailed information on the implementation of employee equity and employee care, please refer to the sections "Labor-Management Relations" and "Promotion of Sustainable Development" in this annual report.</p>

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
liability insurance by directors and supervisors)?		<ul style="list-style-type: none"> • Investor Relations: The Company has set up a section dedicated to Investor on the website, which provides investors with real-time company information, such as company information, financial information, stock information, and investor events. • Supplier Relations: The Company has formulated the Supplier Management Regulations and the Supplier Management Procedures to manage the promotion and termination of partnership with suppliers. Our Quality Control and Procurement Departments conduct supplier evaluations. • Supplier Relations: The Company manages the engagement and termination of suppliers through the "Supplier Management Regulations" and "Supplier Management Procedures." The Quality Control and Procurement Departments are responsible for conducting supplier evaluations and performance assessments. • Continuing Education for Directors: The Company's directors received a total of 66 hours of continuing education in 2025. • Implementation of the risk management policy and the risk assessment standards: <ol style="list-style-type: none"> 1. The Company has amended the "Risk Management Policies and Procedures." The revised policies were approved by the Board of Directors on May 10, 2023, and have been implemented 2. According to the Risk Management Policy and procedures, the Board of Directors serves as the highest governance body for risk management, with the Audit Committee responsible for overseeing the implementation of the Group's risk management policies. The President acts as the Convener of the Risk Management Taskforce, collaborating with senior supervisors from operational units to plan, execute, and monitor matters related to risk management, ensuring the establishment of effective protective mechanisms in daily operations. 	

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
		<p>3. The Risk Management Taskforce formulates the risk appetite and establishes qualitative and quantitative measurement standards, which are submitted to the Audit Committee for approval to determine the risk limits that the Company can bear. The management analyzes and identifies the sources and categories of company risks based on the Company's strategic objectives. They comprehensively consider the probability of occurrence and the degree of impact to calculate the risk value.</p> <p>4. The Company provided a report to the Board of Directors on November 12, 2025, regarding the implementation of the annual risk management action plan for 2023, addressing the key risks identified earlier in the year. To control these risks and mitigate their impact, the Company has utilized Key Risk Indicators (KRI). On March 11, 2026, the Board of Directors and the Audit Committee reported on the Company's key risks for 2025.</p> <p>5. The Company adheres to the "Risk Management Policies and Procedures" by conducting quarterly risk management meetings to plan, execute, and monitor risk management operations. These meetings took place on March 17, June 30, September 22, and October 27, 2025, intending to ensure effective control of all risks. On November 12, 2025, the Board of Directors and the Audit Committee reported on the execution of risk management operations for 2025.</p> <ul style="list-style-type: none"> • Implementation of Customer Policies: The Company conducts its business activities in a fair and transparent manner in accordance with the Ethical Corporate Management Best Practice Principles, considers the legitimacy of agents, customers or other business counterparties and whether they are involved in unethical conduct before entering into business transactions, as well as avoids dealing with parties involved in unethical conduct. In addition, the contracts entered into 	

Evaluation item	Implementation status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
			<p>between the Company and its agents, customers or other business counterparties include the provisions for compliance with the ethical management policies and for termination or cancellation of the contracts at any time if the counterparties are involved in unethical conduct.</p> <ul style="list-style-type: none"> • Purchasing Liability insurance for Directors: The Company has purchased liability insurance for all directors with an insured amount of US\$5 million. The policy period is from December 31, 2025, to December 31, 2026 the insured amount, scope of coverage, and premium rates of the directors' liability insurance were reported to the Board of Directors on March 10, 2026.
<p>IX. Describe improvements made according to the corporate governance evaluation made in the latest fiscal year by the Corporate Governance Center of the Taiwan Stock Exchange Corporation (TWSE), and provide priority improvements and measures to be taken for improvements that have yet to be carried out:</p> <p>(1) The Company will continue to cooperate with the competent authority in the implementation of and improvement to corporate governance evaluations in the future.</p>			

X. The Company's Directors have timely participated in relevant continuing education courses offered by various professional organizations. The continuing education status of the Directors for 2025 is as follows:

Title	Name	Date	Course Title	Organizer	Hours
Chairman	Victor Kuo	2025.04.15	Group Governance Performance Management Practices: A Financial Perspective	The Taiwan Investor Relation Institute	3
		2025.04.15	Future-oriented Strategic Planning	The Taiwan Investor Relation Institute	3
Director	Joseph Wang	2025.04.24	Interpretation of Key Information Hidden in Financial Statements Related to Corporate Governance and Case Analysis	Taiwan Corporate Governance Association	3
		2025.05.07	Analysis of Fraud Techniques and Introduction to Money Laundering Related Regulations (Including Insider Dealing Promotion)	Securities & Futures Institute	3
		2025.07.31	Sustainability, Risks, and Information Security Issues in the Age of AI	Taiwan Corporate Governance Association	3
Director	Amy Wu	2025.04.15	Group Governance Performance Management Practices: A Financial Perspective	The Taiwan Investor Relation Institute	3
		2025.04.15	Future-oriented Strategic Planning	The Taiwan Investor Relation Institute	3
Director	Fred Feng	2025.04.15	Group Governance Performance Management Practices: A Financial Perspective	The Taiwan Investor Relation Institute	3
		2025.05.15	Relevant Laws and Regulations for the Board of Directors Amidst the ESG Wave	Securities & Futures Institute	3
Director	Brian Kao	2025.04.15	Group Governance Performance Management Practices: A Financial Perspective	The Taiwan Investor Relation Institute	3
		2025.04.15	Future-oriented Strategic Planning	The Taiwan Investor Relation Institute	3
Director	Victor Wu	2025.04.15	Group Governance Performance Management Practices: A Financial Perspective	The Taiwan Investor Relation Institute	3
		2025.12.09	Trade Secret Protection, Non-Compete Agreements, and Information Security Internal Control and Audit Practices	Taiwan Development and Research Academia of Economic and Technology	6
Independent Director	Richard Chen	2025.04.15	Group Governance Performance Management Practices: A Financial Perspective	The Taiwan Investor Relation Institute	3
		2025.04.15	Future-oriented Strategic Planning	The Taiwan Investor Relation Institute	3
Independent Director	Richard Lee	2025.04.15	Group Governance Performance Management Practices: A Financial Perspective	The Taiwan Investor Relation Institute	3
		2025.04.15	Future-oriented Strategic Planning	The Taiwan Investor Relation Institute	3
Independent Director	Chun-Hsiung Chu	2025.04.15	Future-oriented Strategic Planning	The Taiwan Investor Relation Institute	3
		2025.04.24	Interpretation of Key Information Hidden in Financial Statements Related to Corporate Governance	Taiwan Corporate Governance Association	3

		and Case Analysis		
	2025.07.31	Sustainability, Risks, and Information Security Issues in the Age of AI	Taiwan Corporate Governance Association	3
	2025.08.08	Nature and Climate Risk Management: Establishing Sustainable Business Models	Taiwan Corporate Governance Association	3

XI. Succession planning for members of the Board of Directors and key management personnel:

(I) Succession planning and operation of Board members

1. The structure of the Company's Board of Directors shall be decided in consideration of its business scale, the shareholdings of its major shareholders, and practical operational needs. The Company has stipulated in the “Articles of Incorporation” and “Rules for Election of Directors” that the election of directors shall be based on the candidate nomination system in full compliance with Article 192-1 of the Company Law. In addition, the “Code of Corporate Governance Practices” stipulates that the composition of the Board shall be considered in terms of diversity and that a diversity policy shall be formulated in respect of the operation, operation type and development needs of the Company.
2. The Company has established a database of candidates for directors based on the following criteria to plan for the succession of directors:
 - (1) “Have entrepreneurship, accountability, integrity and value teamwork”, which is in line with the Company's core values and in line with the Company's medium to long-term development strategy.
 - (2) Familiar with the industry to which the Company belongs and has relevant experience in the industry.
 - (3) Their joining will continue to provide the Company with an effective, synergistic, diverse, and tailored Board. The 13th Board of Directors was elected in 2023, achieving the specific management goal of having at least one female director among the board members
 - (4) Has professional knowledge and skills required for the operation of the Company, covering corporate strategy, accounting and tax, finance, legal, management and international market perspective.
3. The Company continues to promote the entry of management professionals into the Board of Directors or the Boards of subsidiaries, so that they are familiar with the operations of the Board and the overseas business of the Group, as well as the industry experience and decision-making ability, so as to form a succession team for the directors.
4. The Company has also set forth the “Rules for Performance Evaluation of Board of Directors” to ensure the effectiveness in the operation of the Board and evaluate the performance of directors by evaluation items of performance evaluation, including the alignment of the goals and missions of the Company, attention to Sustainable Operation (ESG), awareness of the duties, participation in the operation, management of internal relationship and communication, professionalism and continuing education, internal control and expression of specific opinion, which will be the future reference in the selection of directors.

(II) Key management succession planning and operation

1. The Company has established the “Succession Planning Policy for Key Management Personnel” to establish a talent selection mechanism to identify potential successors at key management levels, and then build a succession team through a training mechanism to improve corporate governance and operational performance. The Company regularly promotes internal talents and gives priority to internal promotion for management positions. For the succession planning of key management personnel, in addition to identifying and selecting potential successors, performance appraisal is performed on a regular basis,

complemented by individual development planning and mentorship, to assist them in effectively enhancing their succession readiness and shortening their succession timeline.

2. The Company has established a comprehensive job deputy system, arranges key management personnel to perform their duties and increase their experience to strengthen the senior decision-making and management capabilities.
3. The Company arranges for management to attend Board meetings and participate in regular important operating management meetings. It also organizes in-house training for directors and invites management to participate. Furthermore, management is assigned to serve on the boards of subsidiaries to enhance their capabilities in corporate governance, sustainable operation, board operations, and business practices, and to participate in the vision and strategic planning of the Group, in order to qualify for important management positions in the future.
4. The Company regards talent as the cornerstone of sustainable operation and continuously invests resources to enhance the value of human capital. In 2024 to 2025, the Company systematically promoted high-potential talent development programs, core management competency courses, and ESG sustainability training programs, establishing a comprehensive talent cultivation system.
 - (1) Key Talent Development: For all levels of supervisors and potential successors, through talent reviews and one-on-one feedback discussions, we align personal development objectives with the company's vision, thereby strengthening the capabilities of the succession pipeline.
 - (2) Management Effectiveness Enhancement: Through the “High-Potential Talent Group Development Program” and the “Excellence in Financial Concepts” course, we strengthen the data-driven decision-making and value creation capabilities of management positions. Simultaneously, by utilizing the “Coaching Techniques” course, we empower supervisors to enhance team management resilience and execution effectiveness.
 - (3) Multiculturalism Deepening: Actively responding to international sustainability trends, we have introduced courses on “DEI (Diversity, Equity, and Inclusion): Shaping an Inclusive Culture” and “Workplace Bullying and Friendly Communication” to assist managers in establishing a psychologically safe workplace environment, thereby stimulating the organization's potential for diverse innovation.

Through the aforementioned phased plan, the Company has implemented a successor inheritance mechanism to ensure that the organization possesses excellent adaptability and decision-making capabilities in a changing market. This, in turn, enhances overall leadership and innovation, laying a solid foundation for the Company to achieve its long-term goal of sustainable operation.

(IV) Operations of Remuneration Committee

1. Information of the members of Remuneration Committee

Qualification		Professional qualifications, experience, and competencies	Independence criteria	Number of other public companies where the individual concurrently serves as a Remuneration Committee member
Identity	Name			
Chairpers on and Convener (Independ	Richard Lee	Mr. Richard Lee graduated from the Institute of China and Asia-Pacific Studies, National Sun Yat-sen University. He used to be the district	Mr. Richard Lee was elected as an independent director by the shareholders' meeting. The Company obtained a written	1

Qualification Identity Name		Professional qualifications, experience, and competencies	Independence criteria	Number of other public companies where the individual concurrently serves as a Remuneration Committee member
ent Director)		court chief judge and chief justice. He has extensive experience in court proceedings as a legal specialist. He has served as a Congressional Assistant in the Legislative Yuan, writing interpellation papers for legislators and assisting in handling public petitions. He possesses cross-disciplinary conceptual and analytical thinking, information consolidation and crisis management skills. In addition, he is also a partner of a law firm and is responsible for the firm's operational guidelines and business execution. Therefore, he has met the professional qualifications for an independent director. He serves as the Convener of the Remuneration Committee, and a member of the Audit Committee and the ESG and Nominating Committee of the Company	statement from him, confirming that he complies with the positive and negative conditions specified in the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange. It is confirmed that he as an independent director can independently exercise his powers and make decisions, through his professional qualifications and experience, in alignment with the needs of the Remuneration Committee.	
Member (Independent Director)	Richard Chen	Mr. Richard Chen graduated from the Department of Accounting, Chinese Culture University. In addition to passing the Senior Professional and Technical Examination for Certified Public Accountants, he obtained the securities analyst and the land administration agent licenses, with accounting professional and financial analysis capabilities. Therefore, he has met the professional qualifications for an independent director. He serves as the Convener of the Audit Committee, and a member of the Remuneration Committee and the ESG and Nominating Committee of the Company	Mr. Richard Chen was elected as an independent director by the shareholders' meeting. The Company obtained a written statement from him, confirming that he complies with the positive and negative conditions specified in the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange. It is confirmed that he as an independent director can independently exercise his powers and make decisions, through his professional qualifications and experience, in alignment with the needs of the Remuneration Committee.	1
Member (Independent Director)	Chun-H siung Chu	Mr. Chu Chun-Hsiung graduated from the master's program, School of Law, National Chung Hsing University. He has practiced as an attorney for more than 30 years with profound legal expertise. He has participated in the	Mr. Chu Chun-Hsiung was elected as an independent director by the shareholders' meeting. The Company obtained a written statement from him, confirming that he complies with the positive	3

Qualification Identity / Name	Professional qualifications, experience, and competencies	Independence criteria	Number of other public companies where the individual concurrently serves as a Remuneration Committee member
	<p>evaluation and operation of large-scale projects of customers in terms of integrated finance, law, technology, management, and risk, such as the information and communication software and hardware construction project of the Terminal Three of Taoyuan International Airport and the military procurement project of the Ministry of National Defense, with cross-disciplinary conceptual and analytical thinking, information consolidation and crisis management skills. Therefore, he has met the professional qualifications for an independent director. He has long served as a member of the Neighborhood Committee of the Ministry of National Defense, and is responsible for assisting each township in using the funds donated by the Ministry of National Defense for the sustainable work of general construction and regional revitalization in each township. He can provide professional advice on the sustainable development of the Company from different perspectives. Therefore, he is also the convener of the Company's ESG and Nominating Committee and a member of the Audit Committee and the Remuneration Committee.</p>	<p>and negative conditions specified in the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange. It is confirmed that he as an independent director can independently exercise his powers and make decisions, through his professional qualifications and experience, in alignment with the needs of the Remuneration Committee.</p>	

2. Duties of Remuneration Committee

The Remuneration Committee is operated in accordance with the “Remuneration Committee Charter.” The main duties of this committee are described as follows:

- (1) Stipulate and regularly review the policies, systems, standards, and structure of performance assessment, salaries, and remunerations of directors and managerial officers.
- (2) Regularly review and stipulate the salaries and remunerations of directors and managerial officers.
- (3) Review and recommend the Board's remuneration package for long-term incentive and talent retention.

3. Operations of Remuneration Committee

- (1) The 5th Remuneration Committee is composed of 3 members.
- (2) Term of the 5th Committee Members: From June 20, 2023, to May 30, 2026. In 2025, the Remuneration Committee convened a total of 7 meetings, including 6

meetings held in 2025 and 1 meeting held before the publication date of the annual report in 2026. The meetings took place on February 26, 2025, April 15, 2025, May 13, 2025, June 16, 2025, August 13, 2025, November 12, 2025, and March 10, 2026. The attendance of the committee members is as follows:

Title	Name	Number of Required Attendances (A)	Attendance in person (B)	Attendance by Proxy	Attendance rate (B/A)	Remarks
Chairperson and Convener (Independent Director)	Richard Lee	7	7	0	100%	
Member (Independent Director)	Richard Chen	7	7	0	100%	
Member (Independent Director)	Chun-Hsiung Chu	7	6	1	85.7%	

Other matters:

- I. If the Board of Directors does not adopt or amend the proposals of the Remuneration Committee, please state the date and session of the Board meeting, proposals, resolutions from the Board of Directors, and handling of the Remuneration Committee's opinions (such as the difference between the salary and remuneration approved by the Board of Directors and those proposed by the Remuneration Committee and the reason):** None
- II. If the resolutions to which the members of the Remuneration Committee have a dissenting or qualified opinion are recorded or written, please state the date and session of the meeting of the Remuneration Committee, proposals, opinions of the members, and handling of the opinions:** None.

4. The discussion items and resolution results of the Remuneration Committee in the most recent year, and the Company's handling of members' opinions:

Meeting date (Session of meeting)	Proposal	Resolution	Company's response regarding the Audit Committee's opinions
2025/02/26 (5-7)	<ol style="list-style-type: none"> Proposal for 2024 employees' and Directors' remuneration distribution Proposal for 2024 Directors' remuneration distribution Proposal for the evaluation of the performance evaluation results of managerial officers for 2024 Proposal for 2025 performance target plan for managerial officers Proposal for the Company's definition of the scope of "junior employees" 	Approved by all members present and submitted to the Board of Directors for approval	None
2025/04/15 (5-8)	Proposal for 2024 employee remuneration distribution for managerial officers.	Approved by all members present	None

		and submitted to the Board of Directors for approval.	
2025/05/13 (5-9)	<ol style="list-style-type: none"> 1. Proposal for amendment to the Management Regulations on the Remuneration of Directors and Functional Committee Members. 2. Amendments to the Rules for Performance Evaluation of Board of Directors 3. Issuance of the 2024 bonus for the President of the Taiwan Branch. 	Approved by all members present and submitted to the Board of Directors for approval.	None
2025/06/16 (5-10)	<ol style="list-style-type: none"> 1. Proposal of recommended remuneration for the Company's Senior Executive Vice President. 2. Proposal of recommended remuneration for the Company's Supervisor of Finance Supervisor. 	Approved by all members present and submitted to the Board of Directors for approval.	None
2025/08/13 (5-11)	<ol style="list-style-type: none"> 1. Proposal for amendment to the Remuneration Committee Charter. 2. Amendments to the Rules for Performance Evaluation of Board of Directors 	Approved by all members present and submitted to the Board of Directors for approval.	None
2025/11/12 (5-12)	Proposal for the abolition of the Company's "Salary Management Measures" and the Enactment of the "Remuneration Management Measures"	Approved by all members present and submitted to the Board of Directors for approval.	None
2026/03/10 (5-13)	<ol style="list-style-type: none"> 1. Review of the Company's 2026 salary standards for junior employees 2. Proposal for the abolition of the Company's "Remuneration Management Measures" and the enactment of the "Managerial Remuneration and Performance Management Measures" 	Approved by all members present and submitted to the Board of Directors for approval.	None

(V) Operations of the ESG and Nominating Committee
 1. Member Information of ESG and Nominating Committee

Identity \ Qualification Name	Professional qualifications, experience, and competencies	Independence criteria	Number of other public companies where the individual concurrently serves as a ESG and Nominating Committee member
Chairperson and Convener (Independent Director)	Chun-Hsiung Chu Mr. Chun-Hsiung Chu has served long term as a member of the Ministry of National Defense's Neighborly Work Committee, responsible for assisting various townships in utilizing the funds donated by the Ministry of National Defense for sustainable projects related to overall construction and local revitalization. He provides the Company with professional advice on Sustainable Development. Sustainability courses taken during tenure as Independent Director of the Company: <ul style="list-style-type: none"> • Integration of Strategy Development and New Perspectives on Enterprise Risk Management in ESG. • How to Expand Influence, Uphold Sustainable Development Goals (SDGs), and Enhance Corporate Value • The Era Of “Carbon Pricing” Has Arrived. How Should Businesses Respond? • Comprehensive Initiation of Corporate Innovation and Growth • Sustainability, Risks, and Information Security Issues in the Age of AI. • Nature and Climate Risk Management: Establishing Sustainable Business Models. 	Mr. Chun-Hsiung Chu was elected as an independent director by the shareholders' meeting. Pursuant to the Securities and Exchange Act, the Company has obtained a written statement from him and confirmed that he does not meet any of the criteria specified in Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, nor does he concurrently serve as an independent director for companies in the same industry or with financial dealings. Therefore, he can exercise his powers independently and make business decisions by exercising his own judgment objectively.	1
Member (Independent Director)	Richard Chen Sustainability courses taken during tenure as Independent Director of the Company: <ul style="list-style-type: none"> • Integration of Strategy Development and New Perspectives on Enterprise Risk Management in ESG. 	Mr. Richard Chen was elected as an independent director by the shareholders' meeting. Pursuant to the Securities and Exchange Act, the Company has obtained a written statement from him and confirmed that he does	0

			not meet any of the criteria specified in Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, nor does he concurrently serve as an independent director for companies in the same industry or with financial dealings. Therefore, he can exercise his powers independently and make business decisions by exercising his own judgment objectively.	
Member (Independent Director)	Richard Lee	<p>Sustainability courses taken during tenure as Independent Director of the Company:</p> <ul style="list-style-type: none"> • Redefining Corporate Governance in the Age of ESG • Corporate Governance - Sustainable Environmental Carbon Management - Low-Carbon Transition Path Planning - Carbon Credits and Carbon Pricing • Opportunities and Challenges in the Net Zero Trend 	Mr. Richard Lee was elected as an independent director by the shareholders' meeting. Pursuant to the Securities and Exchange Act, the Company has obtained a written statement from him and confirmed that he does not meet any of the criteria specified in Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, nor does he concurrently serve as an independent director for companies in the same industry or with financial dealings. Therefore, he can exercise his powers independently and make business decisions by exercising his own judgment objectively.	0
Member (Chairman)	Victor Kuo	<p>Sustainability courses taken during tenure as Director of the Company:</p> <ul style="list-style-type: none"> • Integration of Strategy Development and New Perspectives on Enterprise Risk Management in ESG. <p>Practical Experience in ESG Management:</p> <ul style="list-style-type: none"> • Through the monthly ESG meetings, the Company supervises the formulation, execution, and progress management of its ESG strategy targets. • We have received the "Outstanding 	Not an Independent Director	0

		<p>Performance Award for Comprehensive Sustainability” and the “GCSA Sustainability Reporting Award” at the 2025 Taiwan Enterprise Sustainability Award (TCSA), maintained a top 5% industry ranking in the S&P Corporate Sustainability Assessment (CSA), and was selected for the organization's 2025 Sustainability Yearbook.</p> <ul style="list-style-type: none"> • The Company guides the ESG Office in organizing 40 social engagement projects/activities, targeting social welfare organizations, children in remote areas, social enterprises, sports teams, individuals with disabilities, and disadvantaged groups, benefiting a total of 12,450 individuals. 		
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2. Responsibilities of the ESG and Nominating Committee

The committee assists the Board of Directors in continuously fulfilling the corporate social responsibility and improving corporate governance in order to achieve sustainable operation. Its responsibilities and powers should include the matters below:

- (1) Evaluate the professional knowledge, skills, experience, gender and other aspects of diversity, and other backgrounds required of directors, for the purpose of nominating candidates for the Company’s Board of Directors, and review the qualifications of such candidates as well as assess the independence of independent director candidates.
- (2) Establish the organizational structure of the Board of Directors and its functional committees, and supervise and provide guidance on the performance evaluation results of the Board, its committees, and individual directors.
- (3) Plan and implement training and development programs for directors.
- (4) Formulate the Company’s Corporate Governance Best Practice Principles.
- (5) Formulate, promote, and enhance the Company’s sustainability policies, annual plans, and strategies.
- (6) Review, track, and revise the implementation and effectiveness of the Company’s sustainable development initiatives, and report to the Board of Directors at least once a year.
- (7) Oversee sustainability information disclosure and review the Sustainability Report.
- (8) Oversee the implementation of the Company’s Sustainable Development Best Practice Principles and other sustainability-related tasks as resolved by the Board of Directors.
- (9) Handle other matters assigned to the Committee pursuant to resolutions of the Board of Directors.

3. Information on the Operations of the ESG and Nominating Committee

- (1) The Company has a total of 3 members in the 1st term of the ESG Committee and a total of 4 members in the 2nd term of the ESG and Nominating Committee.
- (2) 1st Term: From February 2, 2021, to May 31, 2023. 2nd Term: From June 20, 2023, to May 30, 2026. The ESG and Nominating Committee convened 3 times in 2025 and once by the publication date of the annual report in 2026. The meetings took place on February 26, 2025, May 13, 2025, November 12, 2025, and March 10, 2026, for a total of four meetings. The attendance of the committee members is

as follows:

Title	Name	Number of Required Attendances (A)	Attendance in person (B)	Attendance by Proxy	Attendance rate (B/A)	Remarks
Chairperson and Convener (Independent Director)	Chun-Hsiung Chu	4	3	1	75%	
Member (Independent Director)	Richard Chen	4	4	0	100%	
Member (Independent Director)	Richard Lee	4	4	0	100%	
Member (Chairman)	Victor Kuo	4	4	0	100%	Assumed office on June 20, 2023.

4. ESG and Nominating Committee's important reports and resolutions

Meeting date (Session of meeting)	Important reports and resolutions	Resolution
2025.02.26 (2-5)	<p>[Reports]</p> <ol style="list-style-type: none"> Report on 2024 corporate sustainable development initiatives. Report on 2024 stakeholder communication. Report on the greenhouse gas inventory and verification disclosure planning for Q4 2024 <p>[Proposals]</p> <ol style="list-style-type: none"> Implementation results and review of the 2024 ESG and sustainable development strategic goals. 	Acknowledged and approved; all report and proposal items were submitted to the Board of Directors for further reporting and deliberation
2025.05.13 (2-6)	<p>[Reports]</p> <ol style="list-style-type: none"> Report on the 2025 ESG material risk assessment and management policies. Report on 2024 task force on climate-related financial disclosures (TCFD) and latest identification results. Report on the greenhouse gas inventory and verification disclosure planning for Q1 2025 <p>[Proposals]</p> <p>Contents of the 2025 Annual ESG Report.</p>	Acknowledged and approved; Report 1, 2, and 3 were submitted to the Board of Directors for reporting and deliberation, while Proposal 1 was approved as proposed without objection.
2025.11.12 (2-7)	<p>[Reports]</p> <ol style="list-style-type: none"> Report on the 2025 annual external evaluation of the Board of Directors. Report on the greenhouse gas inventory and verification disclosure planning for Q3 2025 	Acknowledged and approved; all report items were submitted to the Board of Directors for further reporting.

<p>2026.3.10 (2-8)</p>	<p>[Reports]</p> <ol style="list-style-type: none"> 1. Report the 2025 Board Performance Evaluation. 2. Report on 2025 stakeholder communication. 3. Report on the Q1 2026 implementation progress of the IFRS sustainability disclosure standards adoption plan 4. Report on the greenhouse gas inventory and verification disclosure planning for Q4 2025 <p>[Proposals]</p> <ol style="list-style-type: none"> 1. Proposal for the amendment of the Company's "Sustainability Report Preparation and Verification Procedures." 2. Proposal for amendment to the Company's "ESG and Nominating Committee Charter." 3. Implementation results and review of the 2025 ESG and sustainable development. 4. Proposal for the establishment of the 2026-2035 "ESG and Sustainable Development Targets" 	<p>Acknowledged and approved; all report and proposal items were submitted to the Board of Directors for further reporting and deliberation</p>
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(VI) Implementation of the Sustainable Development and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
<p>I. Has the Company established a governance framework of sustainable promotion and a dedicated (or concurrent) unit for promoting sustainable development? Has the Board of Directors authorized the senior management to handle it, and the Board of Directors supervised the implementation?</p>	✓		<p>No deviations.</p>
		<p>Summary</p> <ul style="list-style-type: none"> On February 2, 2021, the Board of Directors of the Company resolved to establish the ESG Committee, which is responsible for assisting the Board of Directors in promoting sustainable corporate development in order to achieve the goal of sustainable operation. Its responsibilities include the formulation of annual plans, strategic directions, projects and activity plans for sustainable development, as well as the tracking and review of implementation effectiveness, and reporting to the Board of Directors at least once a year. On August 13, 2025, the Board of Directors resolved to change the “ESG Committee” to the “ESG and Nominating Committee” in order to strengthen the functions of the Board of Directors. The Company has established an ESG Office under the ESG and Nominating Committee. Through a functional ESG working group, regular monthly meetings are held to review and discuss the Company’s core operational capabilities with the Supervisors and responsible colleagues from various centers. ESG strategy targets are set and continuously optimized, integrating Sustainable Development into the Company’s business strategy to ensure the promotion and implementation of corporate sustainable development initiatives. ESG strategy targets are jointly formulated by the ESG Office and the ESG Working Group, and approved by the Board of Directors. They serve as the core for D-Link’s related projects. In addition to quarterly tracking of implementation and reporting at regular meetings, updates are also regularly 	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
		<p>presented to the ESG and Nominating Committee and the Board of Directors, with a commitment to thorough review and improvement of operations.</p> <ul style="list-style-type: none"> The Board of Directors regularly receives reports on the implementation of Sustainable Development, assesses the feasibility of relevant strategies, reviews the progress of various targets, and supervises them. When necessary, it urges the management team to make adjustments. The ESG and Nominating Committee is composed of three independent directors, namely Independent Directors Chun-Hsiung Chu, Richard Chen, Richard Lee, and Chairman Victor Kuo. Please refer to page 66-68 of the annual report for the background, operation, and current year's performance of the members. The Company held a total of three meetings on February 26, May 13, and November 12 of 2025. For information regarding the proposals and resolutions, please refer to page 69-70 of the annual report. In response to the identified material sustainability topics, the Company conducts a comprehensive review and revision of its ESG strategic goals every two years. The most recent comprehensive revision was performed on November 14, 2023, with partial adjustments made on February 26, 2025. A full revision is scheduled for 2026. The ESG strategic goals for 2024–2033, categorized into short-term (2024–2025), medium-term (2026–2028), and long-term (2029–2033), are presented in the table below. The implementation progress and 	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof																					
	Yes	No		Summary																				
			<p>reviews of these goals were reported to the Board of Directors on February 26, 2025, and March 10, 2026, respectively.</p> <p>(1) Environmental Aspects:</p> <table border="1"> <thead> <tr> <th>Term</th> <th>Strategy Target</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Short-term</td> <td>Continuing to implement energy-saving projects.</td> </tr> <tr> <td>Passing the ISO 46001 Water Resource Efficiency Management System certification.</td> </tr> <tr> <td rowspan="3">Medium-term</td> <td>Upgrade the CDP evaluation level to Level C.</td> </tr> <tr> <td>Gradually updating the air conditioning units.</td> </tr> <tr> <td>Completing the consolidated financial statements for subsidiaries' carbon inventory and verification.</td> </tr> <tr> <td rowspan="3">Long-term</td> <td>Assessment of introducing of ISO 14067 Product Carbon Footprint Standards.</td> </tr> <tr> <td>Promoting active carbon reduction in the supply chain.</td> </tr> <tr> <td>Establishing solar optoelectronic equipment.</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Reaching the green electricity procurement target of 17.5% by 2030.</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Passing the ISO 50001 Energy</td> </tr> </tbody> </table>	Term	Strategy Target	Short-term	Continuing to implement energy-saving projects.	Passing the ISO 46001 Water Resource Efficiency Management System certification.	Medium-term	Upgrade the CDP evaluation level to Level C.	Gradually updating the air conditioning units.	Completing the consolidated financial statements for subsidiaries' carbon inventory and verification.	Long-term	Assessment of introducing of ISO 14067 Product Carbon Footprint Standards.	Promoting active carbon reduction in the supply chain.	Establishing solar optoelectronic equipment.				Reaching the green electricity procurement target of 17.5% by 2030.				Passing the ISO 50001 Energy
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Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof																
	Yes	No																	
		<p>Management System certification.</p> <p>(II) Social Aspects:</p> <table border="1"> <thead> <tr> <th>Term</th> <th>Strategy Target</th> </tr> </thead> <tbody> <tr> <td>Short-term</td> <td>Drafting a reserve talent program for key positions.</td> </tr> <tr> <td>Medium-term</td> <td>Optimizing remuneration competitiveness.</td> </tr> <tr> <td>Long-term</td> <td>Continuously promoting sustainable human rights risk assessment.</td> </tr> </tbody> </table> <p>(III) Governance Aspects:</p> <table border="1"> <thead> <tr> <th>Term</th> <th>Strategy Target</th> </tr> </thead> <tbody> <tr> <td>Short-term</td> <td>Maintaining the Taiwan Intellectual Property Management System. Building sustainable resilience in the supply chain.</td> </tr> <tr> <td>Medium-term</td> <td>Continuously enhancing the sustainability of corporate governance. Implementing transparency in senior managerial officers' remuneration.</td> </tr> <tr> <td>Long-term</td> <td>Evaluating the external verification of ethical implementation of management/anti-bribery related management systems. Incorporating ESG performance as a</td> </tr> </tbody> </table>	Term	Strategy Target	Short-term	Drafting a reserve talent program for key positions.	Medium-term	Optimizing remuneration competitiveness.	Long-term	Continuously promoting sustainable human rights risk assessment.	Term	Strategy Target	Short-term	Maintaining the Taiwan Intellectual Property Management System. Building sustainable resilience in the supply chain.	Medium-term	Continuously enhancing the sustainability of corporate governance. Implementing transparency in senior managerial officers' remuneration.	Long-term	Evaluating the external verification of ethical implementation of management/anti-bribery related management systems. Incorporating ESG performance as a	
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Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof								
	Yes	No		Summary							
			<p>criterion for supplier selection.</p> <p>Assessing the introduction of ISO 20400 Sustainable Procurement Guidelines</p> <p>(IV) Sustainable Products:</p> <table border="1"> <thead> <tr> <th>Term</th> <th>Strategy Target</th> </tr> </thead> <tbody> <tr> <td>Short-term</td> <td>Promoting and optimizing the development and design planning of sustainable products. Shaping sustainable product features of D-Link</td> </tr> <tr> <td>Medium-term</td> <td>Strengthening product design to focus on sustainable performance Formulating a product recycling initiative</td> </tr> <tr> <td>Long-term</td> <td>Striving for international recognition of sustainable products through awards. Continuously strengthening the influence of D-Link's sustainable products.</td> </tr> </tbody> </table>	Term	Strategy Target	Short-term	Promoting and optimizing the development and design planning of sustainable products. Shaping sustainable product features of D-Link	Medium-term	Strengthening product design to focus on sustainable performance Formulating a product recycling initiative	Long-term	Striving for international recognition of sustainable products through awards. Continuously strengthening the influence of D-Link's sustainable products.
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Long-term	Striving for international recognition of sustainable products through awards. Continuously strengthening the influence of D-Link's sustainable products.										
<p>II. Does the Company conduct risk assessments on environmental, social and corporate governance issues related to the Company's operations and formulate relevant risk management policies or strategies based on the principle of materiality?</p>	✓		<p>The Company's ESG-related risk assessment boundary is based on its main operating base—Taiwan. The ESG Office and ESG Task Force conduct analysis based on the materiality principle of the sustainability report, communicate with internal and external stakeholders, evaluate material ESG issues, and formulate risk management policies for effective identification, measurement, evaluation, and control, and take specific action plans to reduce the impact of related risks. These are regularly</p> <p>No deviations.</p>								

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof						
	Yes	No							
		<p>reported to the ESG and Nominating Committee and the Board of Directors for decision-making and oversight.</p> <ul style="list-style-type: none"> The aforementioned content is detailed in the Company's ESG Report, with the disclosed information and performance data being issued after review and approval by the ESG and Nominating Committee and the Board of Directors. The ESG Report for 2025 is scheduled to be presented to the Board of Directors on May 13, 2026, and will be announced on the Market Observation Post System and the Company's website only after being discussed and approved by the Board of Directors. Based on the material topics and assessed risks, the following risk management policies are formulated as follows: <p>(1) Governance:</p> <table border="1"> <thead> <tr> <th>Material Topic</th> <th>Risk Assessment</th> <th>Risk Management Policy or Strategy</th> </tr> </thead> <tbody> <tr> <td>Sustainable Development Strategy</td> <td> <ul style="list-style-type: none"> Impact on reputation Impact on operational stability Decrease in competitiveness </td> <td> 1. Establish the ESG and Nominating Committee to assist the Board of Directors in the continuous promotion of corporate sustainable development. </td> </tr> </tbody> </table> 	Material Topic	Risk Assessment	Risk Management Policy or Strategy	Sustainable Development Strategy	<ul style="list-style-type: none"> Impact on reputation Impact on operational stability Decrease in competitiveness 	1. Establish the ESG and Nominating Committee to assist the Board of Directors in the continuous promotion of corporate sustainable development.	
Material Topic	Risk Assessment	Risk Management Policy or Strategy							
Sustainable Development Strategy	<ul style="list-style-type: none"> Impact on reputation Impact on operational stability Decrease in competitiveness 	1. Establish the ESG and Nominating Committee to assist the Board of Directors in the continuous promotion of corporate sustainable development.							

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
	Summary		
			<p>achieving the goal of sustainable operations.</p> <p>2. Establish the ESG Office. Through functional ESG working groups, regular monthly meetings are held to review and discuss the Company's core operational capabilities with supervisors and responsible colleagues from various centers. ESG development strategies are formulated and optimized on a rolling basis.</p>

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
	Summary		
		<ul style="list-style-type: none"> • Impact on reputation • Impact on operational stability • Impact on revenue and profitability • Financial losses • Harming the interests of investors 	Formulate internal regulations, including the "Code of Conduct," "Ethical Corporate Management Best Practice Principles," and "Implementation Measures for the Whistleblowing System," to uphold and continuously promote a high standard of ethical business culture.
		<p>Ethical Management</p> <ul style="list-style-type: none"> • Impact on operational stability • Impact on reputation • Impact on revenue and profitability <p>Supply Chain Management</p>	<p>1. Establish the "D-Link Corporation Sustainable Procurement Policy" and the "D-Link Corporation Supplier Code of Conduct" as the highest</p>

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
	Summary		
			<p>principles for supplier ESG management.</p> <p>2. Regularly survey suppliers' ESG practices using the "ESG Implementation Self-Assessment Form," and their impact on society and the environment.</p> <p>3. Conduct on-site audits of major suppliers, including the establishment of ESG audit indicators based on the auditing criteria referenced from the Responsible Business Alliance Code of Conduct.</p>

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof	
	Yes	No		Summary

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof	
	Yes	No		Summary
		<ul style="list-style-type: none"> • Impact on operational stability • Impact on market share • Financial losses • Harming the interests of investors • Decrease in competitiveness <p>Information Security</p>		

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
	Summary		
			Management Committee supervises the information security policy. Each unit related to information security must designate a representative to participate in the information security meetings held twice a year.
		<ul style="list-style-type: none"> • Impact on revenue and profitability • Decrease in competitiveness 	<ol style="list-style-type: none"> 1. Continue to expand production capacity, develop distinctive products and services, and establish diverse product capabilities. 2. Regularly
		Business Performance	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
	Summary		
		<p>convene operational review meetings to track operational performance to be fully informed the operational status, and supervise progress towards achieving goals.</p> <p>3. The Board of Directors convenes each quarter to ensure the foresight and feasibility of the business strategy.</p>	

(II) Social:

Implementation Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	Summary	
			<ul style="list-style-type: none"> • Impact on competitiveness • Impact on operational stability • Impact on revenue and profitability 	<p>Based on the Company's strategy, vision, and values, we have developed a comprehensive learning and training system. Furthermore, we have implemented several campus cooperation projects to attract potential talent. We provide competitive remuneration policies and benefit systems to ensure that exceptional individuals can grow alongside the Company.</p> <p>1. Establish of the Human Rights Policy and</p>
			<p>Talent selection, development, and retention</p> <p>Human Rights and Inclusion</p> <ul style="list-style-type: none"> • Impact on reputation • Impact on 	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof	
	Yes	No		Summary

Implementation Item	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof			
	Yes	No	Summary				
					Material ESG Topic	Risk Assessment	Management Policies or Strategies
			<p>(III) Environmental:</p> <table border="1"> <tr> <td></td> <td> <ul style="list-style-type: none"> • Impact on reputation • Impact on market share • Impact on revenue and profitability </td> <td> <ol style="list-style-type: none"> 1. Formulating Project Plans: Implement environmental sustainability across product design, functionality, materials, packaging, etc. 2. Gradually increase the proportion of green products each year by continuously developing green design, reducing resource consumption, and minimizing environmental </td> </tr> </table> <p>Green Products</p>		<ul style="list-style-type: none"> • Impact on reputation • Impact on market share • Impact on revenue and profitability 	<ol style="list-style-type: none"> 1. Formulating Project Plans: Implement environmental sustainability across product design, functionality, materials, packaging, etc. 2. Gradually increase the proportion of green products each year by continuously developing green design, reducing resource consumption, and minimizing environmental 	
	<ul style="list-style-type: none"> • Impact on reputation • Impact on market share • Impact on revenue and profitability 	<ol style="list-style-type: none"> 1. Formulating Project Plans: Implement environmental sustainability across product design, functionality, materials, packaging, etc. 2. Gradually increase the proportion of green products each year by continuously developing green design, reducing resource consumption, and minimizing environmental 					

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
	Summary		
		<p>Climate Change Response Actions</p> <ul style="list-style-type: none"> Financial losses Impact on competitiveness Impact on reputation <p>1. Commit to the net-zero target by 2050 and set mid-term targets for 2030, and develop corresponding strategic measures and performance indicators.</p> <p>2. We will actively utilize the influence of the D-Link brand in the industry value chain to improve the operational efficiency of related initiatives.</p>	
III. Environmental issues		<ul style="list-style-type: none"> The Company has obtained ISO 14001 certification (validity period: October 29, 2024 – October 29, 2027) and has formulated environmental policy specifications in accordance 	No deviations.
1. Has the Company, based on the nature of its industry, established a	✓		

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	
<p>suitable Environment Management System (EMS)?</p>		<p>with environmental management system requirements. We are committed to complying with applicable laws and other requirements, continuously reducing impacts on the environment, promoting green products, conserving energy and resources, and preventing environmental pollution. In the spirit of sustainable operation, we will uphold environmental quality standards, actively educate employees to implement environmental policies, and promptly and properly handle internal and external feedback and responses regarding environmental protection.</p> <ul style="list-style-type: none"> The Company has implemented the ISO 14064-1 greenhouse gas (GHG) inventory. In 2025, the inventory boundary was expanded to the scope of the global consolidated financial statements (consistent with the financial reporting boundary), and 2025 was concurrently reset as the base year for carbon reduction. The Company has set a target to reduce total Scope 1 and Scope 2 emissions by 10% compared to the base year by 2030, while maintaining its long-term commitment to achieving net-zero emissions by 2050. 	
<p>2. Is the Company committed to improving energy use efficiency and utilizing renewable resources with reduced environmental impact?</p>	✓	<ul style="list-style-type: none"> The Company created the D-Link Green project to reduce product carbon footprints. We are committed to introducing the most advanced product design thinking and technology, and to complying with relevant international energy regulations, such as the European Union's Ecodesign Directive for Energy-related Products (ErP), to minimize the energy consumption of our products. In terms of raw materials, to protect human health, the Company uses materials that comply with the EU RoHS, POPs, and REACH regulations, as well as 	No deviations.

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	
		<p>US TSCA standards. Furthermore, we make use of PCR plastics that are more environmentally friendly, thereby minimizing our impact on the environment. Currently, PCR plastic materials have been gradually introduced into the AQUILA PRO AI series products.</p> <ul style="list-style-type: none"> The Company follows the requirements of the ISO 14001 Environmental Management System and sets targets for energy conservation every year. Since the energy consumption at the D-Link Taipei Operations Headquarters is primarily from purchased electricity, reduction of electricity consumption at the building has become the Company's efforts. With 2021 as the base year, targets of a 10% carbon reduction by 2026 and a 30% carbon reduction by 2030 have been set. Energy-saving measures implemented in the past five years are as follows: <ol style="list-style-type: none"> In 2021, the lighting in the offices, conference rooms and supervisors' offices at the 5th and 6th floors of D-Link Taipei Operational Headquarters were replaced by energy-saving LED panel light. In 2022, the lighting in the offices, conference rooms and supervisors' offices at the 4th floors of D-Link Taipei Operational Headquarters were replaced by energy-saving LED panel light. In 2023, the lighting in the offices, conference rooms and supervisors' offices at the 3rd floors of D-Link Taipei Operational Headquarters were replaced by energy-saving LED panel light. In 2024, the lighting in the offices, conference rooms and supervisors' offices at the 2nd floors of D-Link Taipei 	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	
		<p>Operational Headquarters were replaced by energy-saving LED panel light.</p> <p>5. In 2025, the lighting in the 1st floor offices and other public spaces of D-Link Taipei Operational Headquarters was fully replaced with energy-saving LED lights.</p> <p>6. The replacement of independent air-conditioning equipment in the 5th-floor LAB of the D-Link Taipei Operations Headquarters is planned for 2026.</p> <ul style="list-style-type: none"> In addition to the above-mentioned improvement of facilities in the building, the Company regularly promotes energy conservation among our employees and mark energy conservation at the conference room, so that our employees can develop a good habit of turning off lights and turning off air conditioner. In addition, to save water, water-saving switches have been set up for all toilet taps in the building, so that everyone can cherish water. 	
3. Has the Company assessed the potential risks and opportunities arising from climate change at present and in the future and taken relevant countermeasures?	✓	<ul style="list-style-type: none"> The Company has implemented the TCFD framework since 2022. We regularly evaluate climate-related risks and opportunities every year, along with their financial impacts, based on the four core elements and relevant indicators outlined by TCFD to develop response strategies and measures, set target indicators, and establish a proper governance structure and risk management system. Furthermore, we set up an appropriate governance structure and risk management system to ensure that the relevant supervisory and management responsibilities are fulfilled. The Company discloses the aforementioned content annually in a dedicated section on its website and in the ESG Report. For 	No deviations.

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof												
	Yes	No													
4. Has the Company calculated the greenhouse gas emissions, water consumption, and total weight of waste over the past two years and established the policies with regard to greenhouse gas reductions, water consumption, and waste disposal management?	✓	<p>further details, please refer to the Company's website and the ESG Report.</p> <ul style="list-style-type: none"> The Company has formulated specific energy conservation plans for the future. In 2026, D-Link's Taipei Operations Headquarters will also replace its air conditioning system with an energy-efficient one. With 2025 set as the new base year, the Company targets a 10.0% reduction in greenhouse gas emissions (Scope 1 and 2), a 2.5% reduction in water consumption, and a 2.5% reduction in waste generation over the next five years. Please refer to the table below for the Company's greenhouse gas emissions, water consumption, and total waste weight: Greenhouse gas emissions (unit: ton CO2e) - Based on laws and regulations or the international standard: ISO 14064-1 <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Item</th> <th>2024(Parent Company)</th> <th>2025(Consolidated Financial Statements)</th> </tr> </thead> <tbody> <tr> <td>Scope 1</td> <td style="text-align: right;">126.16</td> <td style="text-align: right;">793.30</td> </tr> <tr> <td>Scope 2</td> <td style="text-align: right;">1,021.51</td> <td style="text-align: right;">5,568.86</td> </tr> <tr> <td>Scope 3</td> <td style="text-align: right;">224,230.04</td> <td style="text-align: right;">85,597.83</td> </tr> </tbody> </table> <p>* 0.474kgCO2e/kWh</p> <p>1. The data for 2025 is based on the boundary of the consolidated financial statements (consistent with the financial reporting scope), comprising third-party assured data for the parent company and self-inventoried data for the subsidiaries.</p>	Item	2024(Parent Company)	2025(Consolidated Financial Statements)	Scope 1	126.16	793.30	Scope 2	1,021.51	5,568.86	Scope 3	224,230.04	85,597.83	No deviations.
Item	2024(Parent Company)	2025(Consolidated Financial Statements)													
Scope 1	126.16	793.30													
Scope 2	1,021.51	5,568.86													
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Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof																				
	Yes	No																					
		<p>Summary</p> <p>2. Scope 3 data for 2025 showed a significant decrease compared to the previous year, primarily due to the optimization of energy consumption scenario assumptions for the "use of sold products" phase (calculated based on 80% standby and 20% full load for household equipment) and the adoption of country-specific electricity emission factors.</p> <p>3. To ensure data consistency following the expansion of the disclosure boundary and the optimization of calculation methodologies, the Company has reset 2025 as the new base year for greenhouse gas emissions. The original 2021 base year is maintained for water consumption and waste generation.</p> <p>4. The data for 2024 has completed third-party verification. For the complete verified data and the assurance statement, please refer to the Sustainability Report and the Certification section disclosed on the Company's official website.</p>																					
		<p>Wastewater discharge (Unit: m³) -</p> <table border="1"> <thead> <tr> <th>Item</th> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Total water withdrawal (1,000,000 liters)</td> <td>11.34</td> <td>10.97</td> <td>11.54</td> </tr> <tr> <td>Total water discharge (1,000,000 liters)</td> <td>10.21</td> <td>9.87</td> <td>10.39</td> </tr> <tr> <td>Total water consumption (1,000,000 liters)</td> <td>1.13</td> <td>1.10</td> <td>1.15</td> </tr> <tr> <td>Annual increase/decrease rate</td> <td>3.18%</td> <td>-3.26%</td> <td>5.20%</td> </tr> </tbody> </table>	Item	2023	2024	2025	Total water withdrawal (1,000,000 liters)	11.34	10.97	11.54	Total water discharge (1,000,000 liters)	10.21	9.87	10.39	Total water consumption (1,000,000 liters)	1.13	1.10	1.15	Annual increase/decrease rate	3.18%	-3.26%	5.20%	
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Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	
		<p>partners to expand the scope of emissions reduction.</p> <p>2. The Company continuously optimizes the energy efficiency performance of its products and is dedicated to reducing environmental impact by enhancing information transparency.</p> <p>3. To implement carbon reduction, the Company has reset 2025 as the new base year and targets a 10% reduction in greenhouse gas emissions (Scope 1 and 2) by 2030. The Company has historically commissioned external professional institutions to perform ISO 14064 greenhouse gas inventory verification and will continue to do so to ensure the transparency of information disclosure.</p> <p>4. The Company replaced all energy-saving LED lights on the first floor of the Taipei Operations Headquarters building and other public spaces in 2025; a total of 923 lights were replaced, which is expected to save 16,644 kilowatt-hours of electricity annually, accounting for 0.60% of the total annual electricity consumption.</p> <p>5. The Company has implemented water-saving and waste reduction plans, including adjusting the temperature of the air conditioning unit's water outlet in 2025. This adjustment has led to a decrease in the amount of water used for air conditioning circulation. As a result, water consumption in 2025 decreased by 0.2% compared to the base year of 2021. In 2025, the usage of photocopy paper in the building decreased from 15,888 sheets per month to 14,194 sheets, resulting in an annual paper reduction of 10.6%. The waste volume in 2025 decreased by 22.49% compared to the base</p>	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
		<p>year of 2021.</p> <p>6. The company actively supports the government's renewable energy policy, participating in initiatives such as the Ministry of Economic Affairs Voluntary Green Electricity Pricing Pilot Program and the renewable energy certificate trading system. In 2023, we started procuring green electricity, with 6,000 kilowatt-hours actually wheeled and 6 renewable energy certificates obtained. In 2024, 80,500 kilowatt-hours of green electricity was actually wheeled and 80 certificates were obtained. In 2025, 128,000 kilowatt-hours of green electricity was actually wheeled and 128 certificates were obtained. In 2026, it is projected that 192,000 kilowatt-hours of green electricity will be procured, yielding 192 certificates and reducing carbon emissions by 106.8 metric tons.</p>	
<p>IV. Social issues</p> <p>(-) Has the Company formulated appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?</p>	✓	<ul style="list-style-type: none"> The Company is committed to protecting the basic human rights of its employees, creating an environment that fully protects human rights, and the Company recognizes and supports the international human rights conventions such as the United Nations's Universal Declaration of Human Rights and the International Labour Organization's Declaration of Fundamental Principles and Rights at Work, and requires that the operating activities of its cooperative contractors should also eliminate any violation and breach of human rights so that members within and outside the Company can receive fair and respectful treatment. Human Rights Governance Framework : 	No deviations.

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	
		<p>The Company's human rights governance framework identifies the Board of Directors as the highest supervisory body, which regularly reviews performance reports to fulfill its oversight responsibilities. Under the Board, the "Sustainability and Nomination Committee" is responsible for reviewing human rights policies and the results of risk assessments. At the operational level, the CEO convenes the "Social (S) Functional Group" under the "Sustainability Office," which integrates departments including Human Resources, Administration and Occupational Safety, Supply Chain Management, Legal, and Information Security. Together, they promote Human Rights Due Diligence (HRDD) to identify, mitigate, and remediate risks concerning employee rights, workplace safety, and supply chain human rights supervision, ensuring that sustainable decision-making is effectively implemented throughout operational processes.</p> <ul style="list-style-type: none"> • The Company formulated the "Human Rights Policy and Management Program" on September 7, 2021, and completed its first revision on November 4, 2022. Following approval by the Board of Directors, the policy was announced, implemented, and disclosed on the Company's website. Each year, the Company conducts employee surveys on major social issues to verify alignment with the policy. • Human Rights Policy and Management Program <p>Article 1: Purpose To uphold the fundamental human rights of our employees and create an environment that fully protects these rights, we recognize and support international human</p>	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	
		<p>rights conventions, such as the UN <i>Universal Declaration of Human Rights</i> and the ILO <i>Declaration on Fundamental Principles and Rights at Work</i>. We also require our partners to eliminate any acts that infringe upon or violate human rights in their operations, ensuring that all internal and external members are treated with fairness and dignity. This policy is established to achieve these goals.</p> <p>Article 2: Scope of Application This policy applies to our subsidiaries, foundations with cumulative direct or indirect donations exceeding 50% of their funds, and other institutions or legal entities over which we exercise substantive control.</p> <p>Article 3: Support for International Human Rights Conventions In alignment with the goals of the UN <i>Universal Declaration of Human Rights</i> and the ILO <i>Declaration on Fundamental Principles and Rights at Work</i>, we prohibit any form of discrimination, forced labor, and child labor, and do not impede employees' freedom of association. Regarding the environment, we are committed to providing a safe and healthy workplace, following relevant regulations to continuously improve occupational safety and health, preventing accidents, reducing the risk of occupational injuries, and promoting the physical and mental well-being of our employees.</p> <p>Article 4: Diversity and Anti-Discrimination We respect workplace diversity and do not permit differential treatment or any form of discrimination based on gender, sexual orientation, race, social class, age, marital status, pregnancy, language, thought, religion, political party, place of origin, birthplace.</p>	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	
		<p>physical appearance, disability, or group membership. This applies to recruitment, employment, training, rewards and penalties, performance evaluation, promotion, retirement, and other employment conditions. We work together to create a dignified, safe, equal, and harassment-free work environment.</p> <p>Article 5: Working Hours, Wages, and Benefits All employment must comply with relevant laws, including working hours, overtime hours, and other legally required benefits. We provide compensation and treatment in accordance with the law, including minimum wage, overtime pay, paid leave, and statutory benefits. Wage deductions shall not be used as a means of disciplinary action.</p> <p>Article 6: Prevention of Forced Labor and Human Trafficking As an employer and global corporate citizen, we do not accept any form of forced labor, slavery, or human trafficking, including the transportation, transfer, harboring, or hiring of persons through threat, force, coercion, fraud, or payments to anyone for the purpose of control.</p> <p>Article 7: Underage Labor We prohibit the employment of child labor, support the elimination of inappropriate or illegal commercial transactions related to child labor, and implement measures to verify the age of new hires in accordance with legal requirements.</p> <p>Article 8: Freedom of Association We respect the legal right of all employees to freely associate and organize (or not join) labor unions, engage in collective bargaining, and participate in peaceful assembly. We create an environment where employees</p>	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	
		<p>can freely express concerns or suggestions. We have established communication channels according to the law so that employees can communicate without fear of discrimination, retaliation, threat, or harassment.</p> <p>Article 9: Workplace Health and Safety We are committed to providing all employees with a safe, healthy, clean, and comfortable working environment. To provide better protection, we focus on occupational health and safety, comply with regulatory requirements to reduce risks, and hold regular training for all employees. We strive for zero industrial injuries and accidents, take reasonable measures to keep pregnant and breastfeeding women away from high-risk environments, and eliminate or mitigate any occupational health risks they may face.</p> <p>Article 10: Information Security To protect human rights and privacy, we have implemented full controls over the access, processing, transmission, and storage of customer data, as well as the security of personnel and equipment. Security maintenance and control measures are applied across application system design, databases, networks, PCs, and storage media. Online transactions utilize encrypted transmission and authentication mechanisms to prevent customer data from being stolen, tampered with, damaged, lost, or leaked.</p> <p>Article 11: Giving Back to Society via Core Competencies We strive to integrate resources and utilize our core competencies to give back to society. We actively promote</p>	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	
		<p>industry-academia cooperation to cultivate professional talent for society and contribute to the overall development of the industry.</p> <p>Article 12: Implementation and Amendment This policy shall be announced and implemented after being reviewed by the Sustainability and Nomination Committee (formerly the Corporate Sustainability Committee) and approved by the Board of Directors. The same applies to any amendments.</p> <ul style="list-style-type: none"> • The Company continues to conduct human rights policy awareness and training for all employees, implement human rights risk mitigation measures, and promote labor rights through labor-management meetings to prevent or mitigate acts that infringe upon the human rights of stakeholders. • The Company regularly conducts training and awareness programs on human rights policies for all employees, and this is included as a mandatory course for new employees. In 2025, the number of views for the human rights awareness promotional video exceeded 2,800 times, with a total viewing time of 38.3 hours. The number of personnel trained in the human rights advocacy course was 374, completing a total of 187 person-hours of training. The number of new personnel trained was 38, completing a total of 19 person-hours of training. • The Company engaged the sustainability services team from PwC Taiwan for project consultancy and initiated a Human Rights Due Diligence (HRDD) process in the fourth quarter of 2022 (111). This process included risk assessments for 	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
		<p>headquarters employees and suppliers, the completion of a human rights risk matrix, and the formulation of mitigation and remediation measures for high- and medium-risk items. The D-Link Human Rights Due Diligence Report was subsequently completed in the second quarter of 2023 (112). The Company will regularly monitor the implementation of various mitigation and remediation measures and plans to conduct a comprehensive HRDD assessment every three years as a general principle. In 2026 (115), the Company expects to relaunch the HRDD process in Q2 to perform risk assessments for headquarters employees and major suppliers. For the current year, the Company has identified 10 human rights issues for employees: (1) Working Hours Management, (2) Compensation and Benefits, (3) Occupational Safety and Health, (4) Forced Labor, (5) Right to Privacy, (6) Diversity and Anti-discrimination, (7) Freedom of Assembly and Association, (8) Workplace Violence and Harassment, (9) Freedom of Speech and Grievance Channels, and (10) Child Labor. Additionally, the Company has identified 7 human rights issues for suppliers: (1) Working Hours Management, (2) Compensation and Benefits, (3) Occupational Safety and Health, (4) Forced Labor, (5) Diversity and Anti-discrimination, (6) Freedom of Speech and Grievance Channels, and (7) Child Labor.</p> <ul style="list-style-type: none"> • Human Rights Due Diligence Process and Methodology <p>1. Process Methodology: (1) Identification of Human Rights Issues; (2) Development of Human Rights Self-Assessment Questionnaires; (3) Collection of Questionnaires and</p>	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof				
	Yes	No					
		<p>Summary</p> <p>Generation of the Human Rights Risk Matrix; (4) Determination of Corresponding Risk Mitigation and Remediation Measures.</p> <p>2. Risk Analysis of Human Rights Issues: (1) Risk Assessment Criteria; (2) Definition of Terms and Classification of Measurement; (3) Impact Level of Human Rights Issues Derived from Employee Questionnaires; (4) Impact Level of Human Rights Issues Derived from Supplier Questionnaires; (5) Medium and High-Risk Human Rights Issues.</p> <p>3. Risk Mitigation and Remediation Measures for Human Rights Issues</p> <p>4. Status of Public Disclosure</p> <ul style="list-style-type: none"> The Company's human rights management policy and specific plan are as follows: <table border="1"> <thead> <tr> <th>Human Rights Management Policy</th> <th>Specific Plan</th> </tr> </thead> <tbody> <tr> <td>Forced labor and child labor are prohibited</td> <td> <ol style="list-style-type: none"> The employment process is carried out in accordance with the law and the requirements of the Company. Interview with the applicant for his/her willingness to work and shall request the candidate to provide relevant identity documents in order to implement the examination. All work must be carried on a voluntary basis to ensure that workers are not </td> </tr> </tbody> </table> 	Human Rights Management Policy	Specific Plan	Forced labor and child labor are prohibited	<ol style="list-style-type: none"> The employment process is carried out in accordance with the law and the requirements of the Company. Interview with the applicant for his/her willingness to work and shall request the candidate to provide relevant identity documents in order to implement the examination. All work must be carried on a voluntary basis to ensure that workers are not 	
Human Rights Management Policy	Specific Plan						
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Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
	Summary		
		<p>threatened.</p> <ol style="list-style-type: none"> 4. All forms of forced or compulsory labor is prohibited. 5. The Company must comply with national or local minimum employment age requirements or other explicit regulations to protect underage technical trainees. 6. The Company must comply with Article 44 of the Labor Standards Act, which prohibits the employment of child workers over fifteen years old, but less than sixteen years old in heavy and hazardous work. 7. The Company will not violate the wishes of applicants or employees by retaining their national identification cards, work permits, or other documentation, nor will it request personal information that is not required for employment. 	
	Assure labor conditions	<ol style="list-style-type: none"> 1. The remuneration and benefits provided comply with local legal requirements and are never below the statutory minimum wage. Regular participation in salary surveys is conducted, and adjustments are made as necessary. In addition to meeting the legal salary 	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
	Summary		
		<p>requirements for employees, it also ensures that employee remuneration in various regions maintains a certain level of market competitiveness within the same industry.</p> <p>2. We carry out annual salary survey in the industry, and conduct annual salary review based on changes in the external environment, the Company's operating conditions and individual performance to ensure that salaries are in line with or above market standards, in addition to being better than the statutory minimum pay, in order to retain outstanding talent.</p> <p>3. The Company has established attendance management procedures, paid attention to and promoted employee working hours issues to ensure that reliable and detailed records of working hours and overtime are maintained; In case there is a demand for overtime, overtime pay or compensatory leave is provided in accordance with the law to ensure their rights and interests.</p> <p>4. Employees are provided with one and a half hours of flexible working hours and</p>	

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	Yes	No	
	Summary		
		<p>three days of paid family care leave each year, taking into account personal and family needs.</p> <p>1. The Company respects the freedom of career choice and provides equal employment opportunities. We ensure that no differential treatment occurs based on religion, gender, sexual orientation, marital status, age, pregnancy, skin color, race, nationality, physical disability, or political affiliation to avoid employment discrimination. Furthermore, in accordance with government regulations, we follow required notification procedures for the collection, processing, and use of personal data, and conduct regular deletion of applicants' personal information to protect their personal information.</p> <p>2. The work environment is in compliance with the requirements of the laws and regulations to protect the basic rights of employees at work.</p> <p>3. There is no separation of existing jobs through a large number of contractual personnel, dispatch workers and foreign</p>	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
	Summary		
		<p>discrimination, bullying, and sexual harassment.</p> <p>anti-workplace bullying and anti-sexual harassment prevention were conducted during new employee training.</p> <p>2. All employees are regularly educated on the prevention of sexual harassment and gender equality. The number of video views was 3,800, and the hours of video promotion were 183.9.</p> <p>3. Since November 2022, training courses on gender equality and the prevention of sexual harassment in the workplace have been included as mandatory courses for new employees. In 2024, the number of new employees trained was 38, and the total training hours completed was 19.</p> <p>4. To strengthen awareness of gender equality and the prevention network, in November 2025, the Company implemented a “Gender Equality and Sexual Harassment Prevention” course for all employees. The course covered the latest regulatory trends, the identification of behavioral boundaries, and the promotion of grievance channels, aiming to enhance the gender equality awareness and response capabilities of all colleagues, thereby</p>	

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	Yes	No	
	Summary		
			<p>concretely implementing workplace equality. The number of participants trained in this course was 369, and the total training hours completed amounted to 490.8 hours.</p> <p>5. In light of the Supervisor's key role in fostering a team atmosphere, in November 2025, the Company offered a course titled "Prevention of Workplace Bullying and Friendly Communication" for management personnel. This course aimed to enhance Supervisors' abilities to prevent and address unlawful infringement by analyzing legal responsibilities and practical communication skills, thereby setting an example to uphold a fair and respectful workplace culture. The number of participants trained in this course was 82, and the total training hours completed amounted to 123 hours.</p> <p>6. Standardize relevant content in Work Rules and Complaint and Sexual Harassment Handling Measures, and provide diverse and smooth complaint channels.</p> <p>7. We provide equal work opportunities without discrimination based on race.</p>

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	Yes	No	
	Summary		
		<p>color, age, gender, sexual orientation, disability, nationality, pregnancy, religion belief, political affiliation, membership in a club, marriage, or other legal regulations.</p> <p>Assure occupational safety</p> <ol style="list-style-type: none"> 1. Introduced and received ISO 45001:2018 certification. 2. In accordance with the Occupational Health and Safety Management Measures, the Company has established a Level 1 management unit responsible for formulating, planning, promoting and supervising the safety and health management matters, and established an Occupational Health and Safety Committee which holds meetings and exercises its authority in accordance with the law. 3. In accordance with the Occupational Safety and Health Education and Training Rules, safety and health education training is regularly provided to employees at least once a quarter for new employees and once a year for existing employees. 4. In accordance with the Regulations for the Implementation of Workplace Environment Monitoring, carbon 	

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	Yes	No	
		<p>dioxide and noise in the workplace are regularly monitored on a semi-annual basis, and employees are required to use personal protective equipment when there are dangerous operations to prevent them from being exposed to dangerous factors in the workplace.</p>	
(二) Has the Company established and offered proper employee benefits (including remuneration, leave, and other benefits) and reflected the business performance or results in employee remuneration appropriately?	ü	<p>* Employee compensation:</p> <ol style="list-style-type: none"> The Company provides reasonable salary conditions for new employees based on the Company's operating abilities and market salary levels, and reviews the salaries of employees annually with reference to economic trends, industry development, company operational performance, market salary and individual performance, and makes appropriate adjustments to maintain the overall competitiveness of remuneration. In 2025, the average salary adjustment rate for the company headquarters was 2.95%, with some employees receiving adjustments of more than 14.3%. The operational performance of the Company is appropriately reflected in employee remuneration, which is distributed in accordance with the Articles of Incorporation based on 1% to 15% of the profit for the year. Additionally, no less than 0.5% of the current year's profit is allocated as remuneration for entry-level employees. The Company has formulated the "2022 Restricted Stock Award Plan," which became effective in September 2023, in order to attract and retain the necessary professionals, motivate employees, and enhance employee motivation so 	No deviations.

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
		<p>as to jointly create the interests of the Company and its shareholders, and to ensure that the interests of the Company's employees are integrated with those of its shareholders.</p> <p>4. In September 2024, a "Retention Bonus" program was implemented for outstanding and key talent, providing additional cash rewards as an incentive. The conditions for bonus distribution include achieving specific performance indicators or demonstrating excellence in key projects, with a commitment to continue serving the company for a specified period. Retention bonuses will be designed with differentiation based on employee rank, professional contributions, and their importance to the organization, emphasizing fairness and transparency to enhance the incentive effect.</p> <p>5. To care for the retirement benefits of grassroots employees, a new employer contribution initiative for labor retirement was launched at the end of 2025, applicable to more than 10% of all employees.</p> <ul style="list-style-type: none"> • Employee welfare benefits: <ul style="list-style-type: none"> 1. In order to improve employee health and well-being, the Company provides an employee restaurant, coffee bar, outdoor seating area, vending machines, lounge, fitness center, basketball court, aerobics dance classroom, shower rooms, and a warm and comfortable independent breastfeeding room for employees at the Taipei Operations Headquarters building. 2. The lounge is equipped with several massage chairs for free 	

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	Yes	No	
		<p>Summary</p> <p>use by employees. Professional visually impaired massage therapists are hired to provide employees with on-site stress relief massage services.</p> <ol style="list-style-type: none"> 3. The employee cafeteria provides a healthy lunch buffet. The Company also subsidizes employees' meal costs. 4. The Company has set up an employee welfare committee to handle various employee welfare matters. We have established more than 16 clubs and subsidized various activities. Various intellectual, leisure, sports and entertainment activities have been arranged for employees to participate freely and learn and grow with their peers. The books in the reading area are regularly updated and available for employees to borrow free of charge. 5. The employee welfare committee provides meals allowances employee gatherings to encourage colleagues to participate in activities and have fun together. It also provides various types of subsidies such as wedding gifts, maternity allowance, hospitalization consolations, funeral allowance, birthday coupons, emergency relief, and gifts. 6. The Employee Welfare Committee provides subsidies for employee travel and personal development to encourage employees to arrange for recharging or outdoor activities based on their personal needs and preferences. In addition, it offers contract businesses to provide employees with special offers. 7. The total amount of benefits provided in 2025 was approximately NT\$4.59 million. 8. In order to create a more welcoming childcare workplace 	

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	Yes	No	
		<p>environment for our colleagues and support their work-life balance, the Company partners with legally registered childcare service organizations to provide childcare services for employees' children.</p> <ul style="list-style-type: none"> Comprehensive Insurance Policies <p>In addition to insurance required by government regulations, the Company provides free group insurance for employees: term life insurance, accident insurance, hospitalization insurance, cancer insurance, major disease insurance, and occupational accident insurance. It also subsidizes group hospitalization and cancer insurance for employees' dependents. Furthermore, travel safety insurance and medical insurance for sudden illnesses are provided during overseas business trips to ensure that employees can focus on their work without worries. Starting from 2025, we will further enhance the scope of protection by adding travel inconvenience coverage for employees during overseas business trips. This coverage includes unexpected situations such as flight delays and lost luggage, ensuring that employees receive adequate support and protection regardless of any uncertainties they may encounter during their business trips.</p> <ul style="list-style-type: none"> Attendance and Leave: <p>In addition to the leave granted under the Labor Standards Act, new employees are entitled to three days of special leave in advance from the date of their employment. Moreover, five days of full-pay sick leave, three days of full-pay family care leave, and one week of paid maternity leave for miscarriages occurring at more than two months but less than three months</p>	

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	Yes	No	
		<p>of pregnancy are granted, which are superior to those stipulated by law. In 2024 and 2025, employees were exempt from work on makeup Saturdays. To respond to rapid changes in the socioeconomic environment, effectively leverage information technology and human resources, and enhance organizational adaptability, the Company has actively promoted a flexible working hours system in recent years (offering a 1.5-hour flexible window for both clock-in and clock-out times). In addition, in response to employees' personal health needs, family caregiving responsibilities, or other special circumstances, the Company has established a remote work policy to maintain normal operations while ensuring a balance between work and life for employees, thereby creating a family-friendly workplace environment.</p> <ul style="list-style-type: none"> • Value of Diversity, Equity, and Inclusion in the Workplace: <ol style="list-style-type: none"> 1. The Company provides employees with a diverse and inclusive working environment with equal pay for equal work. Having employed members from 34 different countries, we offer equal opportunities for training, further education, promotion and development, regardless of gender, religion, race, nationality, etc. The Company also formulates human rights policies and management plans to safeguard the basic human rights of employees. In addition, to further create a friendly workplace environment, the Company has established a prayer room and equipped it with related amenities, provided gender-friendly restrooms, and designated accessible parking spaces for individuals with disabilities. This ensures that employees from diverse 	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
		<p>backgrounds and with varying needs can work in a comfortable and inclusive environment, thereby realizing the core value of diversity and inclusion.</p> <p>2. The percentage of female employees of the Company is 45.5%, higher than the 36.19% in the industrial sector (according to the 2024 gender analysis data on the website of National Statistics, R.O.C. (Taiwan)), and the percentage of female executives among managerial officers is 40%.</p> <p>3. The Company deepens the connection between industry and academia, cultivates new talents in the industry, and responds to the government's policy on industry-academia collaboration. In 2024 to 2025, the Company participated in the Ministry of Labor's "Pre-employment Training Program for Colleges and Universities," providing substantial job training opportunities, assisting young students in connecting with practical workplace experiences and reducing the gap between academic learning and practical application. This program not only reserves potential talent for the industry but also implements social responsibility. The Company has been awarded a subsidy of NT\$48,700 for job position training.</p> <p>4. The Company is committed to promoting a diverse employment policy of "Generational Inclusion," having hired a total of 7 middle-aged and older talents (aged 45 to 65) in 2025. With middle-aged and senior personnel accounting for 17.5% of total new hires. The Company has implemented concrete results in equal employment practices and has been awarded the "Mid-to-High Age Employment</p>	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	
(三) Has the Company provided employees with safe and healthy work environment as well as conducted regular classes on health and safety?	✓	<p>Award³⁰ with a subsidy of NT\$143,000.</p> <ul style="list-style-type: none"> The Company provides employees with a comfortable and safe office and work environment and complies with occupational safety regulations and high-standard safe working conditions. In addition to regular safety and health education and on-the-job and emergency response education and training, we hold health promotion seminars every two months, health checkups every two years with regular follow-up by occupational doctors and nurses, as well as implement the annual occupational safety and health plan. We are committed to improving our safety and health standards and continue to improve and promote our occupational safety culture to achieve the occupational safety targets. Occupational safety and health performance: <ol style="list-style-type: none"> In 2025, there was zero occupational accident, the disabling injury frequency rate (FR) in 2025 was 0 and the disabling injury severity rate (SR) was 0. In 2025, there were 12 traffic accidents; the FR was 19.26, the SR was 29, and the total number of lost work days was approximately 21. Regarding the 12 traffic accidents occurring to and from work, we actively reviewed and analyzed the reasons and continued to raise employees' awareness of traffic safety and defensive driving to improve their driving safety. To improve employees' awareness of safety and health in the workplace, the Company conducts new and in-service education and training in accordance with Articles 15 and 17 of the Occupational Safety and Health Education and Training 	No deviations.

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	Yes	No	
		<p>Rules. In 2025, a total of 256 person-times of employees who have been in service for three years and 43 person-times of new employees participated in and completed the training.</p> <ul style="list-style-type: none"> In 2025, there were no fire incidents. We conduct two fire self-defense training sessions every year and require firefighters to explain proper evacuation procedures to both the Company and the members of the self-defense team, ensuring their comprehension. A total of two building evacuation drills were completed. In the first half of the year (1F-3F employees), 77 people participated, and in the second half (4F-6F employees), 259 people participated. During safety and health education and training for new and in-service employees, measures for preventing and responding to emergencies, such as earthquakes and fires, are also explained to strengthen employees' disaster preparedness. The Company, including branches in Taiwan, has passed the certification of ISO 45001 occupational health and safety management system (validity: January 31, 2025 – January 30, 2028). Analysis of Employee Health Check Results and Health Promotion Activities <p>In 2025, a personal blood pressure management program was implemented, with daily blood pressure measurements involving a total of 36 participants. This initiative also enabled three employees to receive early medical treatment. Additionally, four major cancer screening activities were conducted, with a total of 93 participants.</p> <ul style="list-style-type: none"> Results of Mental Health Promotion 	

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	Yes	No	
		<p>Since 2021, the company has been conducting activities related to employee mental health. By 2025, a total of one event has been held, with a cumulative participation of 36 individuals. Through specialized lectures and participatory activities, we assist employees in understanding the importance of mental health, dismantling the stigma associated with mental illness, and encouraging an open attitude towards facing stress and emotions, thereby enhancing the willingness to identify issues early and seek professional assistance.</p>	
(四) Has the Company established effective career and competence development and training programs?	✓	<ul style="list-style-type: none"> The Company relies on long term talent suitability learning and development for Sustainable Operation. Employees are categorized based on their different attributes into new employees, general colleagues, first-line managers, middle managers, and senior managers. We plan and arrange external training, on-the-job training, and self-development for employees at different stages of their career. The above off-the-job training includes newcomer training, general training, professional training, and management training. On-the-job training includes substitution, job coaching, job expansion, job enrichment, project experience, coaching, internship, and internal classroom sharing. Self-development includes self-education and study, seminars, and book clubs. The Company has planned a complete training program for new recruits. New employees are required to participate in orientation and training programs. In addition, according to the needs of each unit, we will also arrange internal training courses for professional skills. 	No deviations.

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	Yes	No	
		<p style="text-align: center;">Summary</p> <ul style="list-style-type: none"> In 2025, the Company held 32 orientation courses and 5 training courses for new employees, and included “Human Rights Promotion”, “Intellectual Property and Personal Data Act Promotion”, “Honest Management Promotion” and “Gender Equality and Prevention of Sexual Harassment in the Workplace Promotion” as mandatory courses for new employees. In regard to general employees, the Company has established a diversified training program based on the job requirements and professional skill development needs of each unit, providing opportunities for continuous learning and growth. Specific measures include arranging for employees to participate in relevant training courses at external professional institutions to learn the latest technologies and knowledge, ensuring that employees possess the professional competencies required for their work. Outstanding internal employees are invited to share their work experiences, conduct training courses, and promote the transfer of knowledge and the enhancement of teamwork capabilities. Experienced senior employees with professional knowledge serve as coaches for interns, providing one-on-one guidance to help new personnel quickly adapt to the workplace. In 2025, the Company held 5 general training sessions, including “Human Rights Promotion,” “Intellectual Property Basic Training and Promotion of Corporate IP Management Policy, Goals, and Internal Regulations,” “Corporate Ethical Management Promotion,” “Gender Equality and Prevention of Sexual Harassment,” and “Key Strengths of Communication 	

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	Yes	No	
(五) Has the Company followed relevant laws, regulations and international guidelines for the customer health and safety, customer privacy, and marketing and labeling of its products and services and established relevant consumer or customer protection policies and grievance procedures?	✓	<p>and Expression,” each with over 340 participants and a completion rate of over 94%. The total number of training hours for the five promotion courses was 2,226.2 hours.</p> <ul style="list-style-type: none"> In addition to the course planning, the Company broadcasts promotional videos on corporate sustainability in the public spaces of the headquarters building. The video themes cover “human rights”, “Ethical Management”, “anti-money laundering/prevention of insider dealing”, “personal data protection”, “Intellectual Property protection”, and “gender equality/prevention of sexual harassment”. These topics are updated regularly every month to enhance awareness of the law and remind employees to comply with the rules. In 2025, the promotional video was played over 24,500 times, totaling 1,082.6 hours. The Company’s design and R&D team follows EU environmental standards, plans for compliance with EU RoHS, RoHS, WEEE, and REACH, and abides by the RoHS’ restriction on hazardous substances, and we promote green products and formulate a hazardous substances management mechanism to protect consumers’ rights and interests. The Company values “personal data protection and management.” In addition to complying with the Personal Data Protection Act, it has established the Personal Data Protection Management Policy and has obtained third-party verification of the BS10012:2017 Personal Information Management System Standard. This ensures that the management, measures, and systems at all stages of the collection, processing, and utilization of personal data comply with international standards 	No deviations.

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	Yes	No	
		<p>and regulatory requirements.</p> <p>The scope of the Company's Personal Data Protection Management Policy encompasses all business processes and information systems related to personal data processing, including operations, management, marketing, and human resources. Each unit is responsible for the management and risk control of relevant personal data based on its business content, with the Legal Affairs Department serving as the dedicated unit to promote the implementation of related policies. In addition, to comply with the European Union's General Data Protection Regulation (GDPR) requirements, the Company and its relevant overseas subsidiaries have signed data processing agreements, incorporated standard contractual clauses, and completed the signing of standard contractual clauses with major cloud service suppliers to ensure the legality and security of cross-border personal data transfers.</p> <p>To strengthen internal education and implement policy enforcement, the Company establishes a personal data protection education and training plan each year. In 2025, 1 training session was conducted, with 344 participants, totaling 1,032 hours, with a participation rate of 90% and completion rate of 100%. The Company incorporates relevant regulations on personal data protection into the new employee training program, with a total of 40 new employees completing 0.5 hours of training each in 2025, amounting to 20 hours. Additionally, the Company conducts specialized education and training on personal data protection for designated personnel in each unit, with 6 designated personnel completing 1 hour of</p>	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	
		<p>training each in 2025, totaling 6 hours.</p> <ul style="list-style-type: none"> The Company has established a grievance and reporting handling mechanism in response to incidents and for risk management. In 2025, there were zero grievances or complaints. For employees who violate personal data protection, appropriate management measures will be taken based on the circumstances. The Company follows relevant regulations and international standards in handling customer health and safety, customer privacy, marketing and labeling of its products and services, and has a service hotline (0800-002-615), online message board and internal processing procedures to handle customer feedback effectively; For products sold to different regions, information in compliance with relevant local regulations and standards is also indicated. In addition to compliance with regulations, customer privacy and rights and interests are also protected by international standards such as ISO/IEC 27,001: 2013 Information Security Management System, IEC 62,443-4-1: 2018, BS 10012: 2017 Personal Data Protection Management System and TRUSTe. The Company Headquarters provides solutions to each Subsidiary, operational site, and Customer Service Center through the "1-3-7 Service Level Agreement (SLA)" and requires that general cases be resolved within 7 days to ensure timely and effective resolution of issues encountered by consumers. D-Link Service Level Agreement, SLA 	

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	Yes	No										
	Summary											
		<p>Day 1: Confirming issues</p> <p>Day 3: Provision of temporary solutions</p> <p>Day 7: Provide problem-solving solutions</p> <ul style="list-style-type: none"> Regional branches operate call centers in various locations. Customers can reach out via branch websites, toll-free lines, email, or online support, providing local consumers with immediate, frontline assistance and services. To enhance service quality, the headquarters conducts a review of various service management indicators for the Customer Service Center on a monthly basis. <table border="1"> <thead> <tr> <th>Service Management Indicators</th> <th>Target</th> <th>Achievement Rate</th> </tr> </thead> <tbody> <tr> <td>Can the customer service representative resolve the issue in one attempt?</td> <td>80% of cases are concluded after the first phone call.</td> <td>More than 90% of cases in each subsidiary are resolved and closed at the end of the first phone call, achieving a 100% success rate.</td> </tr> <tr> <td>Average processing time</td> <td>Customer inquiries are responded within 15 minutes.</td> <td>Every subsidiary answers customer inquiries within an average of 10 minutes, achieving a 100%</td> </tr> </tbody> </table>	Service Management Indicators	Target	Achievement Rate	Can the customer service representative resolve the issue in one attempt?	80% of cases are concluded after the first phone call.	More than 90% of cases in each subsidiary are resolved and closed at the end of the first phone call, achieving a 100% success rate.	Average processing time	Customer inquiries are responded within 15 minutes.	Every subsidiary answers customer inquiries within an average of 10 minutes, achieving a 100%	
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			<p>Customer Satisfaction Survey</p> <p>An average score of 85 or above.</p> <p>The average score is 85, with a completion rate of 100%.</p>	
			<ul style="list-style-type: none"> Customer Satisfaction Survey The Company conducts a Customer Satisfaction Survey each year in accordance with the ISO 9000 customer satisfaction management procedures, using a score of 80 as the standard. In recent years, the scores from the Customer Satisfaction Survey have consistently been above 80, meeting customer satisfaction expectations. To further enhance customer loyalty to the brand, the Company continues to expand diverse communication channels on social media, monitor customer product reviews on forums and e-commerce platforms, and provide product education and training courses for customers, all while striving towards medium to long-term goals. Customer Satisfaction Survey Scores in Recent Years 2023: 86 2024: 85 2025: 90 	
(六) Has the Company established the supplier management policies requesting suppliers to comply with laws and regulations related to environmental protection, occupational safety and health, or	✓		<ul style="list-style-type: none"> To adhere to the social and moral principles of the humanitarian spirit and human dignity and fulfill corporate social responsibility, the Company manages suppliers in the method below: 1. We pay attention to the issue of conflict minerals and require suppliers to sign the Statement of Conflict-Free Minerals to 	No deviations.

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
labor/human rights and supervised their compliance?		<p>prevent the procurement of conflict minerals.</p> <p>2. The Company's requirements for suppliers' integrity and honesty have been included in the contracts between the parties. The Company may immediately cancel or terminate the contract if any supplier has engaged in any illegal conduct.</p> <p>3. We also require suppliers to prohibit child labor in the procurement contract, and all our suppliers have signed the contract.</p> <p>4. In terms of environmental protection, we require our suppliers to comply with the EU's RoHS.</p> <p>5. The sustainability management audits (health, safety/environment/labor/suppliers/social ethics) of 9 suppliers were completed in 2025, which accounted for 85% of the total annual purchase amount.</p> <ul style="list-style-type: none"> In addition to providing customers with excellent quality products and services, the Company expects its suppliers to pay attention to the social and environmental values and actively implement the operation mission of "environmental protection, energy conservation and love for the earth". We regard suppliers as important partners for long-term cooperative development and growth, and uphold the principle of mutual benefit and common prosperity with suppliers, and will continue to work together to promote sustainable operation. The Company has added a new 'Supplier Code of Conduct' to its 'Supplier Management Procedure,' requiring suppliers to comply with quality, cost, delivery, and service. With reference to the "Responsible Business Alliance Code of Conduct," the 	

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	Yes	No	
		<p>scope of supply chain management has been extended to ESG issues such as environmental protection and social inclusiveness. Elements including labor rights, environmental protection, safety and health, ethics, and management systems are incorporated into the criteria for supplier selection and audit to establish risk control items and identify high-risk suppliers. Furthermore, a supplier ESG self-assessment in 2025, and ESG-related issues will be gathered and notified via email within six months to achieve educational and coaching effects. The annual ESG self-assessment for suppliers was completed by the end of 2024, involving the issuance and survey of 35 existing suppliers. Resulting in a response rate of 100%. The survey results will serve as the basis for supplier risk identification and subsequent guidance planning, aimed at continuously enhancing the maturity of supply chain sustainability management.</p> <ul style="list-style-type: none"> According to the annual sustainability management assessment results, suppliers are required to develop improvement measures and continuously enhance their practices. The annual improvement completion rate is 84.62%. The goal is to enhance the effectiveness of sustainable supply chain management and reduce operational risks within the supply chain, thereby establishing partnerships for sustainable growth. 	
V. Does the Company, following internationally recognized guidelines, prepare and publish reports, such as its Corporate	✓		No deviations.

Implementation Item	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and reasons thereof
	Yes	No	
<p>Sustainability Report, to disclose its non-financial information? Has the Company received assurance or certification of the aforesaid reports from a third party accreditation institution?</p>		<p>1, Medium Assurance Level. The verification statement is attached in the appendix of the sustainability report. Please refer to the Company's sustainability report for more details. The third-party verification process for the D-Link 2025 Sustainability Report is expected to be completed by the end-April 2026, and the verification statement will be disclosed in that ESG Report.</p>	
<p>VI. If the Company has established the Sustainable Development Best Practice Principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the implementation and the principles:</p> <p>The Company has established the "Guidelines for Sustainable Development Practices of D-Link Corporation" in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies." There are no material differences in content or operation between the two.</p> <p>VII. Other important information to facilitate a better understanding of the Company's promotion of sustainable development:</p> <p>Please refer to the Company's official website "Corporate Sustainable Development" section and the ESG Report (link: https://company.dlink.com/zh-hant/esp/landing).</p>			

(VII) Implementation Status of Climate-related Information

Item	Implementation
<p>1. Describe the Board of Directors and management's oversight and governance regarding climate-related risks and opportunities.</p> <p>2. Describe how the identified climate risks and opportunities affect the company's business, strategy, and finances (short-term, medium term, long term).</p> <p>3. Describe the impact of extreme climate events and transformation actions on finances.</p> <p>4. Describe how the identification, assessment, and management processes of climate risks are integrated into the overall risk management system.</p>	<p>1. The Board of Directors serves as the highest authority in D-Link Corporation's climate governance organizational structure. Its responsibilities include overseeing management reports and implementation reports on climate change-related risks and opportunities. The ESG and Nominating Committee acts as the primary decision-making body to ensure the effective implementation of relevant management systems. The ESG Office is responsible for promoting climate change-related management plans, and a working group composed of supervisors from various departments jointly executes and periodically reviews relevant projects. The ESG Office reports annually to the ESG and Nominating Committee and the Board of Directors on relevant execution progress and performance.</p>

<p>5. If scenario analysis is used to assess resilience in the face of climate change risk, please describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts employed.</p> <p>6. If there are transformation plans in place to manage climate-related risks, please describe the content of those plans, as well as the indicators and targets used to identify and manage physical risks and transition risks.</p> <p>7. If internal carbon pricing is used as a planning tool, please describe the basis for price determination.</p> <p>8. If climate-related targets are set, the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the progress achieved each year should be specified. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the relevant targets, the source and quantity of the carbon reduction credits being offset or the number of Renewable Energy Certificates (RECs) should be specified.</p> <p>9. The greenhouse gas inventory and assurance status, along with reduction targets, strategies, and specific action plans (to be filled in sections 1-1 and 1-2).</p>	<p>2. To comprehensively understand the impact of various climate-related risks and opportunities on the Company's operations, the Company not only collects relevant issues and assesses impact through regular working group meetings but also plans a comprehensive reevaluation every three years. During this process, we identify and assess the specific impact of each risk and opportunity, allowing us to plan appropriate response strategies and action plans. The Company defines short-term, medium-term, and long-term as within the next 3 years, within the next 4–10 years, and beyond the next 10 years, respectively. For further information, please refer to the Company's sustainability report.</p> <p>3. In response to the identified climate risks, the Company has assessed its potential financial impact on aspects such as revenue, costs, and assets. Taking regulatory policy-related risks within the transitional risk as an example, we consider the resources and execution costs required to comply with regulatory requirements, as well as expected associated expenditure. For further details, please refer to the Company's sustainability report.</p> <p>4. The ESG Office regularly reports identified material climate change risks to the Risk Management Taskforce. The severity of these risks is assessed to determine whether they should be integrated into the risk management system to effectively track changes in the overall risk status and report relevant improvement actions to the Board of Directors.</p> <p>5. The Company primarily assesses the risk of transformation based on the 2050 net zero (SSP1-1.9) scenario. For physical risks, the assessment is based on the simulation of RCP8.5 Mid Century. For information on the factors used in the financial impact analysis and estimated financial impact data for various risks, please refer to the Company's sustainability report.</p> <p>6. The Company has committed to achieving net-zero emissions by 2050. In conjunction with the expansion of the inventory boundary to the global consolidated financial reporting scope (consistent with the financial reporting boundary) and the optimization of calculation logic, 2025 has been reset as the carbon reduction base year, with a target to achieve a 10% reduction in Scope 1 and Scope 2 emissions compared to the base year by 2030. To this end, the Company's planned transition measures include: continuous replacement of energy-intensive equipment, steady procurement of renewable energy, implementation of greenhouse gas inventory management for consolidated subsidiaries, attainment of ISO 50001 Energy Management System certification, installation of solar photovoltaic equipment, and other feasible and effective solutions under evaluation.</p> <p>7. The Company plans to utilize internal carbon pricing as one of the tools for managing</p>
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greenhouse gas emissions. In December 2025, the Company disclosed its internal carbon pricing program, outlining the principles of the system design and future directions for implementation. For more information, please refer to the energy resource management section of the Company's official website under "Sustainable Development."

8. The Company's current greenhouse gas reduction targets use the global consolidated reporting scope (consistent with the financial reporting boundary) as the disclosure boundary. With 2025 established as the new base year, the Company plans to achieve reductions in Scope 1 and Scope 2 emissions by 2030. In the future, the Company will conduct regular rolling reviews to evaluate the suitability of target years and values, while continuously strengthening diversified carbon reduction initiatives (such as the procurement of Renewable Energy Certificates (RECs)). We will regularly disclose our progress as we actively work toward fulfilling our commitment to achieving net-zero emissions by 2050.

1. Greenhouse gas inventory and assurance for the past two years.

(1) Greenhouse Gas Inventory

Specify greenhouse gas emissions over the past two years (in metric tons CO₂e), the intensity (in metric tons CO₂e/NT\$million), and the scope of the data covered.

<p>In 2024, the total greenhouse gas emissions of the Company's headquarters building were 225,377.71 metric tons of CO₂e, with a revenue intensity of 15.66 metric tons of CO₂e/NT\$million, including:</p> <ul style="list-style-type: none"> • Scope 1 126.16 metric tons CO₂e (Revenue intensity 0.0088 metric tons CO₂e /NT\$million) • Scope 2 1,021.51 metric tons CO₂e (Revenue intensity 0.0710 metric tons CO₂e /NT\$million) • Scope 3 224,230.04 metric tons CO₂e (Revenue intensity 15.5769 metric tons CO₂e /NT\$million) <p>In 2025, the total greenhouse gas emissions of the Company's global consolidate were 91,959.98 metric tons of CO₂e, with a revenue intensity of 6.88 metric tons of CO₂e/NT\$million, including:</p> <ul style="list-style-type: none"> • Scope 1 793.30 metric tons CO₂e (Revenue intensity 0.0593 metric tons CO₂e /NT\$million) • Scope 2 5,568.86 metric tons CO₂e (Revenue intensity 0.4166 metric tons CO₂e /NT\$million) • Scope 3 85,597.83 metric tons CO₂e (Revenue intensity 6.4032 metric tons CO₂e /NT\$million) <p>Note: The decrease in Scope 3 data for 2025 (114) compared to the previous year was primarily due to the optimization of energy consumption scenario assumptions for the "use of sold products" phase and the adoption of country-specific electricity emission factors.</p>	<p>(2) Greenhouse Gas Assurance</p> <p>Describe the assurance status for the two most recent years as of the date of publication, including the scope of assurance, the assurance organization, the assurance standards, and the assurance opinion.</p> <ul style="list-style-type: none"> • Explanation of the Assurance Status for 2024: <ul style="list-style-type: none"> • Assurance scope: D-Link Corporation/289 Xinhu Third Road, Neihu District, Taipei City. (Parent Company)
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<ul style="list-style-type: none"> • Assurer: AFNOR ASIA • Assurance standard: ISO 14064-3:2019 • Verification Opinion: We confirm that the organization has submitted a greenhouse gas statement under the agreed-upon verification criteria. The organization has presented the greenhouse gas data and related information fairly, aligning with the scope, objectives, and criteria outlined in the verification agreement. Category 1 (Scope 1) and 2 (Scope 2) of the declared inventory data have a reasonable level of assurance. • Explanation of the Assurance Status for 2025: <ul style="list-style-type: none"> • Assurance scope: D-Link Corporation/289 Xinhu Third Road, Neihu District, Taipei City. (Parent Company) • Assurance unit: TUV SUD Asia Ltd. • Assurance standard: ISO 14064-3:2019 • Verification Opinion: We confirm that the organization has submitted a greenhouse gas statement under the agreed-upon verification criteria. The organization has presented the greenhouse gas data and related information fairly, aligning with the scope, objectives, and criteria outlined in the verification agreement. Category 1 (Scope 1) and 2 (Scope 2) of the declared inventory data have a reasonable level of assurance. Data for the remaining global subsidiaries was included in the consolidated reporting boundary through self-conducted inventory and is not within the scope of this third-party assurance.
<p>2. Greenhouse gas reduction targets, strategies, and specific action plans.</p> <p>Specify the base year for greenhouse gas reduction, along with relevant data, reduction targets, strategies, specific action plans, and the status of achieving the reduction targets.</p> <p>Greenhouse Gas Reduction Base Year and Targets</p> <p>To implement a globalized carbon management system, the Company completed the expansion of its greenhouse gas (GHG) inventory boundary in 2025, incorporating all subsidiaries within the scope of its global consolidated financial reporting into the management framework. The Company has officially designated 2025 as the new base year for group-wide carbon reduction. In 2025, Scope 1 and Scope 2 emissions were 793.30 metric tons of CO₂e and 5,568.86 metric tons of CO₂e, respectively. Based on this baseline, the Company has set interim reduction targets: to reduce Scope 1 and Scope 2 emissions by 10% compared to the base year (2025) by 2030, while remaining firmly committed to achieving net-zero emissions by 2050.</p> <p>Greenhouse Gas Reduction Strategies and Specific Action Plans</p> <p>The Company is progressively integrating carbon management concepts into its operational considerations. Management tools currently under evaluation include internal carbon pricing mechanisms and evaluation systems that link ESG performance with compensation. In response to the evolving trends of international sustainability disclosure standards (such as IFRS S2), the Company continues to research and plan an internal carbon pricing system, intended to serve as a reference tool for low-carbon transition and project development in the future.</p> <p>In terms of specific actions, the Company has implemented an inventory mechanism based on the ISO 14064-1 standard across its global consolidated subsidiaries, ensuring data consistency and transparency through a refined management model. Tangible reduction initiatives for Scope 1 and Scope 2 include:</p> <ul style="list-style-type: none"> • Replacing energy-intensive equipment at the Taipei headquarters and various operational sites. • Purchasing annual Renewable Energy Certificates (RECs). • Upgrading the efficiency of air conditioning systems. • Planning to obtain ISO 50001 Energy Management System certification. <p>Through the active engagement of management and the accountability of all employees, the Company is dedicated to incorporating various reduction targets into performance indicators. Through transparent disclosure and regular rolling reviews, the Company will continue to practice low-carbon operations and actively</p>

progress toward its net-zero goal.

(VIII) Implementation of ethical management and deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof

Evaluation item	Implementation status		Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and Reasons
	Yes	No	
<p>I. Establishment of ethical management policies and programs</p> <p>(I) Has the Company established the ethical management policies approved by the Board of Directors and specified in its rules and external documents the ethical management policies and practices and the commitment of the Board of Directors and senior management to rigorous and thorough implementation of such policies?</p>	✓		No deviations.
<p>(II) Has the Company established a risk assessment mechanism against unethical conduct, analyzed and assessed on a regular basis business activities within its business scope which are at a higher risk of being</p>	✓		No deviations.

Evaluation item	Implementation status		Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
involved in unethical conduct, and establish prevention programs accordingly, which shall at least include the preventive measures specified in Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?		be prohibited, as well as relevant response and handling measures for all employees to follow.	
(III) Has the Company specified in its prevention programs the operating procedures, guidelines, punishments for violations, and a grievance system and implemented them and reviewed the prevention programs on a regular basis?	✓	The Company specifies, in the Ethical Corporate Management Best Practice Principles and the Code of Conduct, the relevant operating procedures, guidelines for conduct, punishments for violations, and a grievance system and has duly implemented them and reviewed and rectified them in alignment with regulatory amendments and audit results on a regular basis.	No deviations.
II. Fulfillment of ethical management (I) Does the Company evaluate business partners' ethical records and include ethics-related clauses in the business contracts signed with the counterparties?	✓	The Company evaluates both suppliers and customers' integrity records and signs relevant documents with them, and the contracts signed with the transaction counterparties clearly stipulate the relevant integrity clauses.	No deviations.
(II) Has the Company set up a dedicated unit under the Board of Directors to promote ethical management and regularly (at least once every year) report to the	✓	The Company is supervised by the Audit Committee under the Board of Directors to implement Ethical Management. The Legal Affairs Dept. is responsible for perfecting various Ethical Management operations and reports at least once a year to the Board of Directors on relevant policy proposals and their	No deviations.

Evaluation item	Implementation status		Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
Board of Directors the implementation of the ethical management policies and prevention programs against unethical conduct?			implementation status. On November 12, 2025, the Board of Directors completed the annual report on Ethical Management-related policies, measures to prevent dishonest behavior, and the status of their implementation.
(III) Has the Company established policies to prevent conflicts of interest, provided appropriate communication channels, and implemented them accordingly?	✓		The Company has established the Ethical Corporate Management Best Practice Principles, the Code of Conduct, and the Management Procedures for Giving and Accepting Gifts, to prevent conflicts of interest and provide appropriate channels for complaints, and duly implements them accordingly.
(IV) Has the Company established effective accounting systems and internal control systems to implement ethical management and had its internal audit unit, based on the results of assessment of the risk of involvement in unethical conduct, devised relevant audit plans and audited the compliance with the prevention programs accordingly or entrusted a CPA to conduct the audit?	✓		The Company has established an accounting system and an internal control system. The internal audit unit formulates audit plans based on the results of risk assessment, performs audits on a regular basis, and performs project audits as required, while reporting the audit results to the Audit Committee and the Board of Directors.
(V) Does the Company regularly hold internal and external educational training on ethical management?	✓		<ul style="list-style-type: none"> Through education and training, the Company allows all employees to understand our ethical management policy and direction and continues to promote a high-standard business ethics culture in compliance with various laws and regulations: <ol style="list-style-type: none"> New Employee Training: Each new employee is informed during the orientation training course about the necessity to

Evaluation item	Implementation status		Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
		<p>Summary</p> <p>adhere to the Company's Ethical Management principles and Code of Conduct. The orientation training is conducted every two months to ensure that every new employee understands the need to comply with the Company's "Ethical Corporate Management Best Practice Principles," "Code of Conduct," and related Ethical Management Policies. In 2025, 40 new employees each completed 0.5 hours of integrity education training, totaling 20 training hours.</p> <p>2. External Training: In 2025, a total of 25 internal employees applied for external education and training related to accounting systems and internal control systems, amounting to 86.5 training hours.</p> <p>3. Internal training:</p> <ul style="list-style-type: none"> • The Company conducted a "Ethical Management" awareness course in October 2025 to enhance employee awareness regarding this matter. The course includes concepts such as ethical management, anti-money laundering, anti-corruption, and prevention of insider dealing. A total of 375 individuals participated in the course, resulting in a total of 187.5 training hours. The attendance rate for the course was 99%, and the average test score reached 99 points (with a maximum score of 100 points). • In 2025, the Company promoted ethical management, anti-corruption, and the prevention of insider dealing to its employees through videos in the public areas of its headquarters. A total of several different themed videos 	

Evaluation item	Implementation status		Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
		<p>were played, with the total number of views exceeding 14,000 and the total viewing time surpassing 560 hours.</p> <ul style="list-style-type: none"> All courses are provided internally online and have become part of the Company's training system since 2022. We hope that through new employee, external, and internal education and training, D-Link's ethical management policy and direction will be conveyed to all employees, and we will continue to promote a high-standard business ethics culture and comply with various laws and regulations. 	
<p>III. Status of enforcing whistle-blowing systems in the Company</p> <p>(1) Has the Company established both a reward/whistle-blowing system and convenient whistle-blowing channels? Are appropriate personnel assigned to the accused party?</p>	✓	<p>The Company has announced and established an independent whistle-blowing system and particularly formulated the "Implementation Measures for the Whistleblowing System" to define the reporting channels, reward mechanism, and responsible personnel. Since November 4, 2022, the unit for accepting reports has been updated to the Audit Committee along with the corresponding contact information.</p>	No deviations.
<p>(2) Has the Company established the standard operating procedures for investigating reported misconduct, follow-up measures to be adopted after the investigation, and relevant confidentiality mechanisms?</p>	✓	<p>The Company's Implementation Measures for the Whistleblowing System contain relevant regulations on the investigation standard operating procedures for accepting reports, the subsequent measures to be taken after the investigation is completed, and the relevant confidentiality measures.</p>	No deviations.
<p>(3) Does the Company provide protection to whistleblowers against receiving improper</p>	✓	<p>The Company's Implementation Measures for the Whistleblowing System contain protection measures for whistleblowers, so that they will not be improperly treated due to whistleblowing.</p>	No deviations.

Evaluation item	Implementation status		Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and Reasons
	Yes	No	
<p>treatment?</p> <p>IV. Enhanced disclosure of corporate social responsibility information Does the Company disclose its Ethical Corporate Management Best Practice Principles and the results of its implementation on the Company's website and MOPS?</p> <p>V. If the Company has established its own ethical management principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe the implementation and any deviations from the principles: The Company has formulated the Ethical Corporate Management Best Practice Principles, the Code of Conduct, and the work rules and the overall operation do not deviate from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.</p> <p>VI. Other important information that helps to understand the Company's ethical management and operation (such as the Company's review and revision of its Ethical Corporate Management Best Practice Principles):</p> <p>(1) The Company's Regulations Governing Procedure for Board of Directors Meetings contain a system for directors' recusal. Those or juridical persons they represent who have a personal interest in any proposals on the agenda of a Board meeting, which may undermine the Company's interests, may state their opinions and answer inquiries but shall recuse themselves from the discussion and voting and may not exercise their voting rights on behalf of other directors.</p> <p>(2) The Company's Procedures for Materiality Management and Prevention of Insider Trading stipulate that directors, managerial officers, and employees shall not disclose material internal information they are aware of to others, nor shall they inquire or collect information unrelated to their personal duties from those who have knowledge of the Company's internal material information, to protect investors' and the Company's rights and interests.</p> <p>(3) The Company's Ethical Corporate Management Best Practice Principles stipulate a policy based on integrity, which helps to establish a corporate culture for sound development, thereby developing a sustainable business environment.</p>	✓	<p>The Company discloses relevant information and implementation effectiveness of ethical management on the website and the MOPS, so as to enhance the stakeholders' understanding of the Company.</p>	<p>No deviations.</p>

(IX) Other important information to facilitate a better understanding of the Company's corporate governance shall be disclosed all together:

The participation of the Supervisor in the corporate governance training for 2025:

Title	Name	Date	Course Title	Organizer	Hours
Accounting Supervisor	Claire Chou	2025.04.15	Group Governance Performance Management Practices: A Financial Perspective	The Taiwan Investor Relation Institute	3
		2025.04.15	Future-oriented Strategic Planning	The Taiwan Investor Relation Institute	3
		2025.10.02	Introduction to the New Version of the International Internal Audit Practice Framework (IPPF 2024)	Accounting Research and Development Foundation	6
		2025.12.31	Sustainable Information Compilation and Reporting Practical Workshop	Accounting Research and Development Foundation	6
Corporate Governance Officer	Claire Chou	2025.07.09	2025 Cathay Sustainable Finance and Climate Change Summit	Taiwan Stock Exchange	6
		2025.07.25	2025 Internal Stakeholder Equity Transaction Legal Compliance Promotion Briefing	Securities & Futures Institute	3
		2025.08.29	Launch Event for the Analysis Report on CDP Alignment with IFRS S2: Strengthening Climate-Related Disclosures to Enhance Corporate Climate Resilience	Taiwan Stock Exchange	3
		2025.09.16	Guidelines and Practical Analysis for IFRS 18 "Expression and Disclosure in Financial Statements"	Accounting Research and Development Foundation	6
		2025.10.22	Discussion on Key Points of "Sustainable Information Management" and Internal Control Practices.	The Institute of Internal Auditors-Chinese-Taiwan	6
Chief Internal Auditor	Richard Yang	2025.10.31	The Era of Intelligent Auditing: AI System Auditing and AI-Assisted Auditing	The Institute of Internal Auditors-Chinese-Taiwan	6

(X) The implementation of the internal control system shall disclose the following items

1. Statement on Internal Control:
Please refer to the Market Observation Post System (<https://mops.twse.com.tw/mops/#/web/home/>) for the announcement of the corporate governance regulations and the internal control declaration of Company 1.
2. Where directors, supervisors, or managers commission CPAs to conduct a special audit of the internal control system, the audit report issued by the CPAs shall be disclosed: None.

(XI) Major resolutions adopted at the shareholders' meetings and the Board of Directors meeting in the most recent fiscal year and as of the printing date of this annual report

1. Resolutions voted on by all shareholders present at the Company's general shareholders' meeting, and implementation thereof:
Meeting Date: May 27, 2025
Meeting Location: The Company Building (289 Hsinhu 3rd Road, Neihu District, Taipei City)

Major resolutions	Implementation
(1) Approved the 2024 Business Report and Financial Statements.	(1) Resolution was passed.
(2) Approved 2024 earnings distribution proposal.	(2) Resolution was passed.
(3) Approved the proposed amendment of the Company's "Articles of Incorporation".	(3) The resolution has been passed and approved by the Ministry of Economic Affairs, Business Development Department, per Ministry of Economic Affairs Official Letter No. Shou-Shang 11430088210.
(4) Approved the proposal for amendment to the Rules and Procedures of Shareholding's Meeting.	(4) Resolution was passed.
(5) Approved the proposal to amend the Procedures for Derivatives Trading.	(5) Resolution was passed.
(6) Approved the removal of the non-competence clause for Directors of the Company.	(6) Resolution was passed.

2. The important resolutions of the Board of Directors of the Company in 2025 and as of the date of publication of the annual report in 2026 are as follows:

Date of meeting (Session of meeting)	Major resolutions
2025.2.26 (13-10)	(1) Approved the proposal for the 2024 Internal Control System Statement. (2) Approved the Company's 2024 Business Report, individual financial statements, and consolidated financial statements. (3) Approved the Company's 2024 earnings distribution proposal. (4) Approved the proposal for the cash distribution from capital surplus. (5) Approved the 2025 Business Plan and Budget Proposal. (6) Approved the Independence and Suitability Evaluation Report of the assuring CPAs appointed by the Company for 2025. (7) Approved the proposal for the CPAs' fees for 2025 of the Company (8) Approved the amendments to the "General Principles of the Policy for Pre-approving Non-assurance Services" (9) Approved the proposal for the distribution of the 2024 employees' and directors' remuneration. (10) Approved the proposal for 2024 Directors' remuneration distribution (11) Approved the proposal for the evaluation of the performance evaluation results of managerial officers for 2024. (12) Approved the proposal for the 2025 performance target plan for managerial officers. (13) Approved the implementation results and review of the 2024 ESG and

Date of meeting (Session of meeting)	Major resolutions
	sustainable development strategic goals. (14) Approval of the application to Bills Finance Corporations for the renewal of commercial paper backup lines (15) Approved the proposal for amendment to the Articles of Incorporation. (16) Approved the proposal for the Company's definition of the scope of "non-managerial employees" (17) Approved the proposal for amendment to the Company's Internal Audit Implementation Guidelines. (18) The registration case for the cancellation of capital reduction by restricting employee rights to new shares has been approved. (19) Approved matters related to the convening of the 2025 General Shareholders' Meeting of the Company. (20) Approval of the resolution regarding matters related to the proposal rights of shareholders holding more than 1% of the shares at the 2025 annual general meeting of shareholders. (21) Approved the removal of the non-compete clause for Directors of the Company. (22) Approved the proposal for opening an overseas bank accounts.
2025.04.15 (13-11)	(1) Approved the proposal to amend the Procedures for Derivatives Trading. (2) Approved the proposal for 2024 employee remuneration distribution for managerial officers.
2025.05.13 (13-12)	(1) Approved the proposal for the Company's consolidated financial statements for Q1 2025. (2) Approved the proposal for the reclassification of the Company's accounts receivable from the subsidiary D-Link (Europe) that are overdue for more than 3 months as a loan to others. (3) Approved the proposal for application for renewal of credit lines and derivative financial instrument trading facilities to banks. (4) Approved the proposal for amendment to the Management Regulations on the Remuneration of Directors and Functional Committee Members. (5) Approved the proposal to amend the Company's Rules for Performance Evaluation of Board of Directors. (6) Approved the issuance of the 2024 bonus for the President of the Taiwan Branch. (7) Approved the proposal for change of the Company's corporate governance officer. (8) Approved the proposal for the registration for the cancellation of capital reduction by restricting employee rights to new shares. (9) Approved the review of the 2025 Annual ESG Report.
2025.06.16 (13-13)	(1) Approved the proposal for the appointment and remuneration of the Company's President. (2) Approved the proposal for the ratification of the appointment of the Company's Financial Officer and their remuneration. (3) Approved the proposal for the amendment of the Company's "Division of Responsibilities Table."
2025.07.22 (13-14)	(1) Approved the proposal for investment in marketable securities
2025.08.13 (13-15)	(1) Approved the proposal for the Company's consolidated financial statements for Q2 2025. (2) Approved the proposal for the reclassification of the Company's accounts receivable from the subsidiary D-Link (Europe) that are overdue for more than 3 months as a loan to others.

Date of meeting (Session of meeting)	Major resolutions
	<ul style="list-style-type: none"> (3) Approved the proposal for application for renewal of credit lines and derivative financial instrument trading facilities to banks. (4) Approved the proposal for addition and removal of the authorized traders for derivatives trading. (5) Approved the change the “ESG Committee” to the “ESG and Nominating Committee.” (6) Approved to rename the “ESG Committee Charter” to the “ESG and Nominating Committee Charter.” (7) Approved the proposal for amendment to the Company's Remuneration Committee Charter. (8) Approved the proposal to amend the Company's Rules for Performance Evaluation of Board of Directors. (9) The registration case for the cancellation of capital reduction by restricting employee rights to new shares has been approved. (10) Approved the proposal for the revision of the Information Security Management Policy and adjustment of the Information Security organizational chart.
2025.11.12 (13-16)	<ul style="list-style-type: none"> (1) Approved the proposal for formulation of the Company's 2026 annual audit plan (2) Approved the proposal for the Company's consolidated financial statements for Q3 2025. (3) Approved the proposal to designate the Company's accounts receivable from the subsidiary D-Link (Europe) that are overdue for more than 3 months as not in the nature of loans to others. (4) Approved the proposal for the capital increase through the capital increase of accounts receivable from the subsidiary D-Link (Europe). (5) Approved the proposal for the annual expected transaction limit for purchases and sales of goods, labor or technical services with related parties for 2026 of the Company (6) Approved the proposal for application for renewal of credit lines and derivative financial instrument trading facilities to banks. (7) Approved the proposal for the abolition of the Company's “Salary Management Measures” and the Enactment of the “Remuneration Management Measures” (8) Approved the proposal for revision of the Company's Implementation Measures for the Whistleblowing System. (9) The registration case for the cancellation of capital reduction by restricting employee rights to new shares has been approved.
2026.03.10 (13-17)	<ul style="list-style-type: none"> (1) Approved the proposal for the 2025 Internal Control System Statement. (2) Approved the Company's 2025 Business Report, individual financial statements, and consolidated financial statements. (3) Approved the proposal for 2025 profit and loss allocation. (4) Approved the 2026 Business Plan and Budget Proposal. (5) Approved the proposal for the annual actual transaction amount for purchases and sales of goods, labor or technical services with related parties for 2025 of the Company. (6) Approved the proposal for CPA appointment for 2026 of the Company (7) Approved the Independence and Suitability Evaluation Report of the assuring CPAs appointed by the Company for 2026 (8) Approved the CPA professional fees in the most recent year (9) Approved the amendments to the “General Principles of the Policy for Pre-approving Non-assurance Services” (10) Approved the Company's 2026 salary standards for entry-level employees (11) Approved the abolition of the Company's “Remuneration Management Measures” and the enactment of the “Managerial Remuneration and Performance Management Measures”

Date of meeting (Session of meeting)	Major resolutions
	<p>(12) Approved the proposal for replacement of the Company's Corporate Governance Officer.</p> <p>(13) Approved the proposal for replacement of the Company's Accounting Supervisor.</p> <p>(14) Approved the proposal for application for renewal of credit lines and derivative financial instrument trading facilities to banks.</p> <p>(15) Approval of the application to Bills Finance Corporations for the renewal of commercial paper backup lines</p> <p>(16) Approved the proposal for amendment to the Company's Budget Management Policy.</p> <p>(17) Approved the proposal for the amendment of the Company's "Division of Responsibilities Table."</p> <p>(18) Approved the proposal for the amendments to the Regulations Governing the Acquisition and Disposal of Assets of the Company and subsidiaries.</p> <p>(19) Approved the proposal to amend the Company's Rules for Director Election.</p> <p>(20) Approved the proposal for the amendment of the Company's "Sustainability Report Preparation and Verification Procedures."</p> <p>(21) Approved to proposal for amendment to the Company's "ESG and Nominating Committee Charter."</p> <p>(22) Approved the implementation results and review of the 2025 ESG and sustainable development.</p> <p>(23) Approved the proposal for the establishment of the 2026-2035 "ESG and Sustainable Development Targets"</p> <p>(24) Approved the proposal for the CEO to serve concurrently as the CEO.</p> <p>(25) Approval of the election of the 14th Board of Directors.</p> <p>(26) Approved matters related to the convening of the 2026 General Shareholders' Meeting of the Company.</p> <p>(27) Approved matters related to the acceptance of shareholder proposals and the nomination of director (including independent director) candidates by shareholders holding 1% or more of the shares for the 2026 Annual Shareholders' Meeting</p>

(XII) Major Issues of record or written statements made by any director dissenting to important resolutions passed by the Board of Directors in the most recent year and as of the printing date of this annual report: None.

IV. Information on CPA Professional Fees

(I) CPA professional fees in the most recent year

Unit: NTS thousands

CPA firm	Name of CPAs	Audit period	Audit fee	Non-audit Fee	Total	Remarks
KPMG Taiwan	Yuan-Chen Mei	2025.01.01 2025.12.31	\$4,250	\$790	\$5,040	Non-audit fees were mainly related to the audit and certification of profit-seeking enterprise income tax returns, employee salary checklist review services, audit and certification of provisional profit-seeking enterprise income tax returns, and audit and certification of the business tax direct deduction method.
	Shu-Ying Chang	2025.01.01 2025.12.31				

(II) Where the CPA firm was replaced, the audit fees paid in the fiscal year when the replacement was made were less than that in the previous fiscal year before replacement, the amount of audit fees paid before/after replacement and reasons thereof shall be disclosed: Not applicable.

(III) Where audit fee paid for the year was more than 10% less than that of the previous year, the sum, proportion, and cause of the reduction shall be disclosed: Not applicable.

V. Replacement of Certified Public Accountants: Not applicable.

VI. If the Company's Chairman, President, or any managerial officer in charge of finance or accounting has worked at the firm affiliated with the CPA or its affiliated company within the past year, the name, position, and time period in the CPA accounting firm or its affiliated company shall be disclosed: None.

VII. Any Transfer of Equity Interests and/or Pledge of or Change in Equity Interests (During the Most Recent Fiscal Year or During the Current Fiscal Year up to the Date of Publication of the Annual Report) by a Director, Managerial Officer, or Shareholder with a Stake of More than 10 Percent

(I) Changes in Shareholdings of Directors, Managerial Officers, and Substantial Shareholders

Please visit the Market Observation Post System (MOPS) (<https://mops.twse.com.tw>) and navigate to: Individual Company / Equity/Securities Issuance / Shareholding, Pledge, and Transfer by Directors, Supervisors, and Substantial Shareholders / Details of Shareholding Balances for Directors and Supervisors / Search for Shareholding Balances of Directors and Supervisors.

(II) Equity Transfer: None

(III) Information on Equity Pledged: None.

VIII. Relationship Information between Top 10 Shareholders in Terms of the Shareholding Ratio

Reference Date: March 27, 2026.

Name	Current shareholding		Spouse/minor shareholding		Shareholding by nominees		Familial relationships between top 10 shareholders who are either related parties, spouses, or relatives within the second degree of kinship, title (or name), and relationships		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relation	
Sapido Technology Inc. Representative: Yun-Chin Li	59,818,400	9.93	0	0.00	0	0.00	E-TOP Metal Co., Ltd.	Controlled Company	—
E-TOP Metal Co., Ltd. Representative: Ching-Li Yen	18,904,189	3.14	0	0.00	70,653,510	11.73	Sapido Technology Inc.	Control Company	—
Pu Chu Investment Co., Ltd. Representative: Lori Hu	12,939,120	2.15	0	0.00	0	0.00	—	—	—
Yi Tong Yuan Investment Co., Ltd. Representative: Chun-Yi Huang	10,835,110	1.80	0	0.00	0	0.00	—	—	—
JPMorgan Chase Bank Taipei Branch in Custody for J.P. Morgan Securities LLC Investment Account	7,208,837	1.20	0	0.00	0	0.00	—	—	—
JP Morgan Chase Bank N.A. Taipei Branch in Custody for Vanguard Emerging Markets Stock Index Fund	6,822,400	1.13	0	0.00	0	0.00	—	—	—
Chun-Hao Chen	5,839,000	0.97	0	0.00	0	0.00	—	—	—
Qianjin Investment Co., Ltd. Representative: Tsung-Che Wu	5,434,069	0.90	0	0.00	0	0.00	—	—	—
Standard Chartered International Commercial Bank's Operations Department in Custody for Vanguard Emerging Markets Stock Index Fund	5,255,584	0.87	0	0.00	0	0.00	—	—	—
Gloria Investment Co., Ltd. Representative: Shih-Yen Huang	5,000,000	0.83	0	0.00	0	0.00	—	—	—

IX. Number of shares held by the Company, the Company’s directors, managers, and enterprises directly or indirectly controlled by the Company in the same investee company, and the combined ownership percentage.

December 31, 2025/Note 1: refers to a limited company.

Investees	Investment by the Company		Investment by directors/supervisors/managerial officers and by companies directly or indirectly controlled by the Company		Total investment	
	Shares	Percentage (%)	Shares	Percentage (%)	Shares	Percentage (%)
D-Link Canada Inc.	0	0.0	5,736,000	100.00	5,736,000	100.00
D-Link Systems, Inc.	48,045,007	100.00	0	0.0	48,045,007	100.00
D-Link Holding Company Ltd.	27,044,212	100.00	0	0.0	27,044,212	100.00
D-Link (Europe) Ltd.	10,483,632	100.00	0	0.0	10,483,632	100.00
D-Link AB	0	0.0	15,500	100.00	15,500	100.00
D-Link (Magyarország) Kft	0	0.0	300	100.00	300	100.00
D-Link France SARL	0	0.0	114,560	100.00	114,560	100.00
D-Link Polska Sp. Z.o.o.	0	0.0	100	100.00	100	100.00
D-Link Iberia SL	0	0.0	50,000	100.00	50,000	100.00
D-Link s.r.o.	0	0.0	100	100.00	100	100.00
D-Link (Netherlands) BV	0	0.0	50,000	100.00	50,000	100.00
D-Link Mediterraneo SRL	Note 1	100.00	0	0.00	Note 1	100.00
D-Link (Deutschland) GmbH	Note 1	100.00	0	0.00	Note 1	100.00
OOO D-Link Russia	0	0.0	Note 1	100.00	Note 1	100.00
Success Stone Overseas Corp.	0	0.0	9,822	100.00	9,822	100.00
D-Link Holding Mauritius, Inc.	0	0.0	200,000	100.00	200,000	100.00
D-Link (India) Ltd.	0	0.0	18,114,663	51.02	18,114,663	51.02
TeamF1 Networks Private Ltd.	0	0.0	10,500	100.00	10,500	51.02
D-Link (Shanghai) Co., Ltd	0	0.0	Note 1	100.00	Note 1	100.00
Netpro (Shanghai) Co., Ltd.	0	0.0	Note 1	100.00	Note 1	100.00
D-Link International Pte. Ltd.	31,500,000	100.00	0	0.00	31,500,000	100.00
D-Link Korea Limited	0	0.0	330,901	100.00	330,901	100.00
D-Link Trade M	0	0.0	Note 1	100.00	Note 1	100.00

D-Link Capital Investment Co. Ltd.	0	0.0	11,000,000	100.00	11,000,000	100.00
D-Link Malaysia Sdn Bhd	0	0.0	800,000	100.00	800,000	100.00
D-Link Service Lithuania, UAB	0	0.0	1,000	100.00	1,000	100.00
D-Link Service (Ukraine)	0	0.0	Note 1	100.00	Note 1	100.00
D-Link Service (Kazakhstan)	0	0.0	Note 1	100.00	Note 1	100.00
D-Link Sudamerica SpA	199,999	100.00	1	0.0	200,000	100.00
D-Link Japan K.K.	9,500	100.00	0	0.0	9,500	100.00
D-Link Australia Pty Ltd.	1,000,000	100.00	0	0.0	1,000,000	100.00
D-Link Middle East FZE	6	100.00	0	0.0	6	100.00
D-Link Brazil LTDA.	2,964,836,727	100.00	100	0.0	2,964,836,827	100.00
D-Link Investment Pte. Ltd.	2,200,000	100.00	0	0.0	2,200,000	100.00
PT DLink System Indonesia	24,750	99.00	250	1.00	25,000	100.00
OOO D-Link Trade	0	0.0	Note 1	100.00	Note 1	100.00
T-COM, LLC	0	0.0	Note 1	40.00	Note 1	40.00
D-Link Latin-America Company Ltd.	41,000	100.00	0	0.0	41,000	100.00
D-Link Peru S.A.	3,499	99.97	1	0.03	3,500	100.00
D-Link de Colombia S.A.S.	0	0.0	1,443,605	100.00	1,443,605	100.00
D-Link Guatemala S.A.	0	0.0	99,000	99.00	99,000	99.00
D-Link Taiwan Investment Co., Ltd.	14,600,000	100.00	0	0.0	14,600,000	100.00
MiiiCasa Holding (Cayman) Inc.	0	0.0	21,000,000	28.98	21,000,000	28.98
Cameo Communications, Inc.	137,532,993	41.58	0	0.0	137,532,993	41.58
Huge Castle Ltd	0	0.0	6,179,718	100.00	6,179,718	41.58
Qianjin Investment Co., Ltd.	0	0.0	27,000,000	100.00	27,000,000	41.58
Soarnex Technology Corporation	0	0.0	Note 1	100.00	Note 1	41.58

Three. Funding Status

I. Capital and Shares

(I) Sources of capital

Reference Date: March 31, 2026

Year and month	Issue price	Authorized capital		Paid-in capital		Remarks		
		Number of shares (thousands)	Amount (NT\$ thousands)	Number of shares (thousands)	Amount (NT\$ thousands)	Sources of capital	Capital increase by assets other than cash	Other
2006.08	10	880,000	8,800,000	675,378	6,753,780	Capitalization of earnings of NT\$119,432,000. Capital increase from employee bonus by NT\$65,000 thousand Capital increase from capital surplus by NT\$477,729 thousand	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 09501184120 dated August 21, 2006
2006.11	10	880,000	8,800,000	663,378	6,633,780	The cancellation of treasury shares resulted in a capital reduction of NT\$120,000 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 09501266710 dated November 28, 2006
2007.08	10	880,000	8,800,000	683,846	6,838,456	Capitalization of earnings of NT\$132,676 thousand. Capital increase from employee bonus by NT\$72,000 thousand	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 09601196230 dated August 14, 2007
2007.11	10	880,000	8,800,000	547,076	5,470,765	Cash reduction of NT\$1,367,691,000.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 09601286290 dated November 21, 2007
2008.08	10	880,000	8,800,000	565,218	5,652,180	Capitalization of earnings of NT\$109,415 thousand. Capital increase from employee bonus by NT\$72,000 thousand	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 09701205030 dated August 19, 2008
2009.09	10	880,000	8,800,000	647,580	6,475,803	Capitalization of earnings of NT\$823,623 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 09801206030 dated September 8, 2009
2014.10	10	880,000	8,800,000	635,580	6,355,803	The cancellation of treasury shares resulted in a capital reduction of NT\$120,000 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 10301214590 dated October 17, 2014
2014.10	10	880,000	8,800,000	647,756	6,477,557	Capitalization of earnings of NT\$121,755 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 10301214590 dated October 17, 2014
2015.09	10	880,000	8,800,000	678,803	6,788,032	The capitalization of earnings amounts to NT\$155,237 thousand. Capital increase from capital surplus by NT\$155,237 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 10401179680 dated September 2, 2015
2015.11	10	880,000	8,800,000	676,996	6,769,962	The cancellation of treasury shares resulted in a reduction of NT\$18,070 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 10401253760 dated November 27, 2015
2016.04	10	880,000	8,800,000	651,996	6,519,962	Cancellation of treasury shares resulting in a capital reduction of NT\$250,000 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 10501064990 dated

								April 7, 2016
2021.10	10	880,000	8,800,000	599,836	5,998,365	Cash reduction of NT\$521,597 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 11001171690 dated October 5, 2021
2023.10	10	880,000	8,800,000	602,836	6,028,365	Capital increase of NT\$30,000 thousand through restricted stocks for employees	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 11230197070 dated October 30, 2023
2024.03	10	880,000	8,800,000	602,655	6,026,555	Cancellation of restricted employee rights for new shares amounting to NT\$1,810 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 11330041410 dated March 22, 2024
2024.06	10	880,000	8,800,000	602,516	6,025,164	Cancellation of restricted employee rights for new shares amounting to NT\$1,390 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 11330089930 dated June 7, 2024
2024.09	10	880,000	8,800,000	602,451	6,024,514	Cancellation of restricted employee rights for new shares amounting to NT\$650 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 11330159410 dated September 12, 2024
2024.12	10	880,000	8,800,000	602,427	6,024,274	Cancellation of restricted employee rights for new shares amounting to NT\$240 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 11330211670 dated December 13, 2024
2025.03	10	880,000	8,800,000	602,368	6,023,680	Cancellation of restricted employee rights for new shares amounting to NT\$594 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 11430036360 dated March 17, 2025
2025.06	10	880,000	8,800,000	602,329	6,023,296	Cancellation of restricted employee rights for new shares amounting to NT\$384 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 11430076950 dated June 12, 2025
2025.09	10	880,000	8,800,000	602,272	6,022,720	Cancellation of restricted employee rights for new shares amounting to NT\$576 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 11430141290 dated September 25, 2025
2025.12	10	880,000	8,800,000	602,242	6,022,423	Cancellation of restricted employee rights for new shares amounting to NT\$297 thousand.	—	Ministry of Economic Affairs Official Letter No. Shou-Shang 11430191190 dated December 22, 2025

Ordinary shares	Authorized capital			Remarks
	Issued shares	Unissued shares	Total	
Ordinary shares	602,242,373 shares	277,757,627 shares	880,000,000 shares	Shares of listed company

Information of shelf registration: Not applicable.

(II) List of major shareholders

Reference Date: March 27, 2026.

Shareholder's name	Shareholding (shares)	Shareholding (%)
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Sapido Technology Inc.	59,818,400	9.93%
E-TOP Metal Co., Ltd.	18,904,189	3.14%
Pu Chu Investment Co., Ltd.	12,939,120	2.15%
Yi Tong Yuan Investment Co., Ltd.	10,835,110	1.80%
JPMorgan Chase Bank Taipei Branch in Custody for J.P. Morgan Securities LLC Investment Account	7,208,837	1.20%
JP Morgan Chase Bank N.A. Taipei Branch in Custody for Vanguard Emerging Markets Stock Index Fund	6,822,400	1.13%
Chun-Hao Chen	5,839,000	0.97%
Qianjin Investment Co., Ltd.	5,434,069	0.90%
Standard Chartered International Commercial Bank's Operations Department in Custody for Vanguard Emerging Markets Stock Index Fund	5,255,584	0.87%
Gloria Investment Co., Ltd.	5,000,000	0.83%

(III) Dividend policy and implementation status

1. Dividend Policy:

The Company will adopt the residual dividend policy in line with the overall environment, characteristics of industrial growth, and the Company's long-term financial planning, so as to attract domestic and foreign talents and pursue sustainable operation of the Company.

The Company's Articles of Incorporation provides that if there is any surplus at the end of the year, it shall be distributed in the following order: 1. Make tax payments. 2. Make up for the accumulated deficit. 3. Appropriate 10% for the legal capital reserve. 4. Appropriate or reverse special reserves according to laws or the competent authority regulations. After the aforesaid payments are deducted, any remaining balance, together with any cumulative undistributed earnings, shall be adopted by the Company's Board of Directors as the basis for making a distribution proposal. In the case of issuance of new shares, the distribution shall be executed after the resolution by the shareholders' meeting. The total amount of dividends distributed to shareholders shall not be less than 30% of the distributable surplus for the year.

The Company, in accordance with Articles 240 and 241 of the Company Act, authorizes the Board of Directors to resolve, with the attendance of more than two-thirds of the Directors and a majority decision of those present, to distribute all or part of the dividends and bonuses or the legal reserve and capital surplus in the form of cash, and to report this to the annual shareholders' meeting.

Type of dividends: The distribution of stock dividends in accordance with the Company's capital budget is to retain the capital required and the remaining portion may be distributed in the form of cash dividends, provided that it shall not be less than 10% of the total dividends.

2. Proposed dividend distribution at the shareholders' meeting:

(1) The Company will not distribute dividends to shareholders for 2025 due to the need to offset remaining losses.

(IV) Impact of issuing stock dividend proposed in this shareholder's meeting on the Company's operational performance and dividends per share:No applicable.

(V) Compensation to employees and directors

1. Information relating to percentage or scope of compensations to employees and directors in the Articles of Incorporation:

The Company shall appropriate 1%~15% of the profit of the year as remuneration to employees, no more than 1% of the profit as remuneration to directors, and no less than 0.5% of the profit of the year as remuneration to junior staff. However, the Company shall reserve a portion to make up for the losses in advance, if applicable.

2. The Basis for Estimating the Amount of Remuneration to Employees and Directors, for Calculating the Number of Shares to Be Distributed as Employee Compensation, and the Accounting Treatment of the Discrepancy, if Any, Between the Actual Distributed Amount and the Estimated Figure, for the Current Period:

The remuneration to the Company's employees and directors is estimated based on the Company's net income before tax for a period less the employees' remuneration and directors' remuneration multiplied by the percentages for employees' remuneration and directors' remuneration stipulated in the Articles of Incorporation and recognized in operating costs or operating expenses for the same period. Any difference between the estimated amount and the amount distributed as resolved by the Board of Directors is accounted for as changes in estimates and recognized in the following year's profit or loss.

3. Distribution of Remuneration to Employees and Directors Approved by the Board of Directors:

- (1) The Company did not estimate the amounts of employee compensation and director remuneration for 2025 due to the accumulated deficits that remain to be offset.
 - (2) The amount of any employee remuneration distributed in stocks, and the amount as a percentage of the sum of the after-tax net income stated in the parent company only financial statements or individual financial statement: N/A.
4. **If there is any discrepancy between the actual amount of remuneration distributed to employees and directors (including number and amount of shares distributed, as well as share price) and the recognized amount of remuneration to employees and directors in the previous fiscal year (2024), the amount, causes, and treatment of such discrepancy shall be stated:**
- The actual distribution amounts for employee and director compensation for the Company in 2024 were NT\$3,081,256 and NT\$308,126, respectively, which are consistent with the amounts proposed and approved by the Board of Directors.

(VI) Repurchase of the Company's treasury stock: None.

II. Corporate Bonds: None.

III. Issuance of Preferred Shares: None.

IV. Issuance of Depository Receipts: None.

V. Status of Implementation of Restricted Stocks for Employees

(I) Issuance of Restricted Stocks for Employees

March 31, 2026

Types of Restricted Stocks for Employees	1st Issuance of Restricted Stocks for Employees in 2022
Effective Date of Declaration and Total Number of Shares	2022/11/30; 6,000,000
Issuance date:	2023/09/25
Number of Restricted Stocks for Employees Issued	3,000,000
Number of Restricted Stocks for Employees Remaining to be Issued	3,000,000
Issue price	0
Number of restricted stocks for employees issued as a percentage of the total number of issued shares	0.5%
Conditions for Restricted Stocks for Employees	<p>After employees are allocated employee-restricted stocks in accordance with the 2022 Restricted Stock Award Plan, they must remain in employment until the expiration of the following vesting periods. They must also achieve a performance evaluation result of B+ (inclusive) or above each year, adhere to the Service Rules, and have no violations of the Company's labor contract, work rules, non-compete clause, confidentiality agreements, or contractual agreements with the Company. The percentage of stocks that meet the vesting conditions can be as follows:</p> <ol style="list-style-type: none"> 1. Upon completing one year of employment after allocation, 40% of the allocated stocks will be granted, contingent upon achieving a B+ or higher rating in the annual individual performance assessment. 2. Upon completing two years of employment after allocation, 30% of the allocated stocks will be granted, contingent upon achieving a B+ or higher rating in the annual individual performance assessment. 3. Upon completing three years of employment after allocation, 30% of the allocated stocks will be granted, contingent upon achieving a B+ or higher rating in the annual individual performance assessment. 4. The aforementioned actions shall be postponed to the next business day in case they fall on a public holiday.
Restricted Rights of Restricted Stocks for Employees	1. Before the vested conditions are met, employees who have been allocated restricted stocks may not sell, pledge, transfer, give, or otherwise dispose of the

	<p>restricted stock rights to others, except through inheritance.</p> <ol style="list-style-type: none"> 2. Before the vested conditions are met, employees who have been allocated restricted stocks have the same rights as ordinary stockholders at the stockholders' meeting, including attendance, proposal, speaking, voting, and election rights. These rights are executed in accordance with the terms of the trust custody agreement. 3. Before the vested conditions are met, other rights associated with the restricted stock rights allocated to employees according to the Regulation include but are not limited to: dividends, legal reserves, and rights to receive capital reserve distributions, without the right to receive earnings distributions. The relevant operations are executed in accordance with the terms of the trust custody agreement. 4. During the period from the suspension date of the free distribution of stocks of the Company, suspension date of cash dividends, suspension date of cash capital increase subscriptions, the statutory suspension period of shareholder meetings specified in Article 165, Paragraph 3 of the Company Act, or any other statutory suspension period arising from actual circumstances, until the record date for entitlements, employees who meet the vested conditions will have their restricted stocks released from restrictions in accordance with the procedures outlined in the trust custody agreement or relevant regulations. 5. During the vested period, if the Company conducts a reduction of capital such as a cash reduction of capital, which is not a statutory reduction of capital, the employee-restricted stocks allocated to employees should be canceled in proportion to the reduction of capital. In the case of a cash reduction, the refunded cash must be transferred to the trust and can only be disbursed to employees once the specified conditions and deadlines have been met. However, if the conditions are not met by the deadline, the Company will reclaim the cash.
Custody Status of Restricted Stocks for Employees	Custody of Trust
Handling of New Shares Granted or Subscribed by Employees That Have Not Met the Vesting Conditions	<ol style="list-style-type: none"> 1. If employees are no longer employed on the vested date after receiving employee-restricted stocks, or if they have committed serious misconduct such as violating the Company's labor contract, work rules, non-compete clause and confidentiality agreements, or contractual agreements between the Company, failing to achieve the performance evaluation criteria set by the Company, violating the provisions of Article 5, Paragraph 8 of the Regulations, resulting in modification, withdrawal, revocation, termination, or

	<p>cancellation of the agency authorization by the Company, the Company shall have the right, upon the occurrence of the aforementioned events, to recover the restricted stocks for employees that have not met the vesting conditions without consideration and proceed with cancellation.</p> <p>2. In the event that an employee voluntarily resigns, is terminated, laid off, retires, or passes away during the vested period, the Company will reclaim and cancel any stocks that have not yet vested, without providing any compensation.</p>
Number of Restricted Stocks for Employees Recovered or Bought Back	594,100
Number of Restricted Stocks for Employees with Restrictions Lifted	1,736,000
Number of Restricted Stocks for Employees with Restrictions Not Yet Lifted	669,900
Number of Restricted Stocks for Employees with Restrictions Not Yet Lifted as a Percentage of Total Issued Shares (%)	0.11%
Impact on Shareholder Equity	The potential dilution of the Company's earnings per share remains limited, and there is no material impact on shareholder equity.

(2) Names of Managerial Officers and the Top Ten Employees Acquiring Restricted Stock Awards and the Status of Such Acquisitions

March 31, 2026

	Title	Name	Number of restricted employee stock units acquired	Percentage of Restricted Employee Stock Units Acquired Relative to Total Shares Issued (%)	Restricted shares released				Unrestricted shares				
					Number of shares with restrictions lifted	Issue Price	Issue Amount	Percentage of total issued shares represented by shares with restrictions lifted (%)	Number of shares subject to restrictions	Issue price	Issue Amount	Percentage of unrestricted shares to total issued shares (%)	
Managerial Officers	Chairman/Chief Strategy Officer	Victor Kuo											
	CEO and General Manager	CJ Chang											
	Senior Vice President	Sara Cheng (Note1)											
	Executive Vice President	Joanne Chen (Note2)											
	Vice President	Kevin Chung											
	Head of Finance Assistant General Manager	Claire Chou Laroche Hsieh (Note3)	540,000	0.09	415,800	0	0	-	124,200	0	0	0	0.02
	Head of Corporate Governance	IC Hsu (Note4)											
	Head of Accounting	Huang Yun Chu (Note5)											
	Head of Corporate Governance	Wu Yan Ling (Note6)											
	Senior Director	Allen Luo	602,000	0.1	421,400	0	0	-	180,600	0	0	0	0.03
Employees	Senior Director	Alex Chiang											

Four. Operational Overview

I. Business Scope

(1) Scope of Business

I. Main Scope of the Company's Business

The Company sells network communication systems, equipment, and components for enterprise, industrial, consumer, and telecommunications users. In recent years, the Company has further developed cloud applications and various management platforms, and provides application service solutions for smart homes, smart businesses, smart industries, and smart care.

II. Revenue Breakdown by Major Products

Unit: NTD thousand

Product Category	The Company		Consolidated Company	
	FY 2025 Sales Amount	Percentage of Annual Revenue (%)	FY 2025 Sales Amount	Percentage of Annual Revenue (%)
Switch and Security Products	2,590,003	50.73	5,256,313	39.32
Wireless and IoT Products	989,143	19.38	1,518,940	11.36
Mobile and Broadband Products	1,322,859	25.91	1,530,240	11.45
Other Products	203,149	3.98	5,061,526	37.87
Total	5,105,154	100.00	13,367,019	100.00

III. Current Main Products

➤ Business Product Line

1. **Switches:** In response to the growing demand for Wi-Fi 6E/7 wireless products and the widespread adoption of AI applications, will gradually launch the 10G PoE managed and smart switch series DXS-3130 & DXS-1210 in 2025. This year, the company will also launch a 48-port 25G managed switch with 6 uplink 100G ports, primarily designed for enterprise customers to connect servers in the data center at the core layer. Additionally, to support network upgrades from 1G to 2.5G, the company will gradually introduce consumer-grade and smart 2.5G PoE and non-PoE switches from 2025 to 2026, catering to various application scenarios. For medium-to-large-scale deployments, a centralized management platform enables administrators to easily manage large numbers of devices. Currently, the D-View8 management platform supports management of switches and wireless access points via the standard SNMP protocol. In 2026, we will launch the all-new cloud platform, Nuclias Unity, featuring a new cloud architecture capable of managing all switches and wireless access points. We are currently offering a free basic management plan as an initial release, with a paid plan featuring advanced functionalities to follow.

2. **Enterprise Wireless Base Stations (EAP):** This year, we are launching a new tri-band Wi-Fi 7 access point, with dual-band Wi-Fi 7 indoor, outdoor, and wall-mounted access points to follow. These can be paired with PoE switches and the new Nuclias Unity cloud management platform to provide customers with an integrated solution.

➤ **Home Product Line**

1. **Home Wireless Routers:** In 2025, we will launch the next-generation Wi-Fi 7 BE3600 dual-band R36 & M36 and BE9500 tri-band R95 & M95, offering products tailored to different applications. Additionally, in 2026, we will gradually introduce more entry-level S-series routers, focusing on cost-effective Wi-Fi 5 & 6 models needed in developing countries.
2. **Digital Cameras (IP Camera) and the Internet of Things (IoT):** To meet the needs of smart home and remote smart home care applications, development of AI-enabled features has been expanded. For IoT applications, support for the Matter protocol has been added, enabling products to work in conjunction with third-party Matter controllers, thereby enhancing convenience and compatibility. In terms of integration with service providers, a Cloud-to-Cloud approach is used for service connectivity. Additionally, mobile apps are integrated with digital cameras (IP Cameras) and IoT devices to expand the scope of cloud services through real-time data display and remote device management.
3. **Mobile Broadband Products:** To meet the demand for 4G mobile broadband applications, in addition to portable 4G Mi-Fi and USB adapter products, we also offer entry-level 4G models with Wi-Fi N300 and high-end models with Cat-6 LTE and Wi-Fi 6. With the gradual rollout of 5G infrastructure, we have launched a home 5G Wi-Fi 6 AX3000 CPE, which has already obtained certification from major North American telecom carriers. Another outdoor 5G ODU product has also successfully entered the telecom market. Featuring an IP67 protection rating and optional high-gain external antennas, it is an indispensable product for telecom operators deploying FWA services in remote areas.

➤ **Industrial Product Line**

- (1) **M2M Industry Applications:** We have launched industrial-grade connectivity devices designed for use in various harsh environments. The product series primarily supports LTE/5G networks, as well as Ethernet and Wi-Fi connectivity, and is compatible with traditional serial communication and the Modbus industrial protocol, truly enabling IT/OT integration in industrial settings. By enabling devices across various industries to connect to the internet, data and status information can be collected and monitored. Combined with our proprietary D-ECS cloud management platform, this provides a comprehensive internet connectivity solution for industrial applications. There are currently practical application cases in Europe, the United States, and Southeast Asia. In 2026, we plan to launch the dual-band G536 and tri-band G572 products, which combine 5G with Wi-Fi 7, to meet the demand for Wi-Fi 7 deployment in the European and American markets.
- (2) **Industrial-grade Switches:** In 2026, we plan to launch unmanaged, smart, and managed industrial-grade switches. These are primarily designed to be paired with industrial-grade products and sold as backhaul network infrastructure to various environments requiring wide temperature ranges and industrial-grade applications.

➤ **Cloud Service Platform**

Building on the existing D-Link Cloud Service Platform, we will implement unified management, monitoring, access, and sharing capabilities across consumer (mydlink), commercial (Nuclias / D-View), and industrial (D-ECS) product categories. This provides home users, small and medium-sized businesses, and system service providers with a more convenient cloud management platform solution: This reduces infrastructure costs and deployment time while enhancing the value of the company's various product lines. Combined with the promotion of a service fee model, this approach increases company revenue and enables the platform to operate more stably, paving the way for sustainable growth. This year, the commercial sector launched the all-new Nuclias Unity cloud platform, which supports all commercial switches and commercial wireless access points, providing centralized management services.

IV. Planned New Products and Technologies

➤ **Business Product Line**

- I. **Switches:** With the increasing adoption of 2.5G LAN on motherboards and the widespread use of Wi-Fi 6/6E wireless products, the entire switch product line—from unmanaged switches (DMS-1000 series) smart (DMS-1250 series), to managed (DMS-3130 series), all now include models supporting 2.5G, enabling a seamless upgrade of overall network infrastructure bandwidth from 1G to 2.5G. This makes them the ideal backbone solution for apartment complexes, shopping malls, enterprises, and campuses. In response to the growing demand for Wi-Fi 7 wireless products, we have introduced 10G PoE managed switches (DXS-3130 series) and smart switches (DXS-1250 series), which serve as the optimal solution for enterprise and campus networks. Furthermore, to address the increasing demand for data access bandwidth in enterprise networks, we have introduced the 25G Micro Data Center switches (DQS-5000 series). When paired with existing aggregation and edge switches, these provide a backbone network solution tailored to the needs of large, medium, and small enterprises. All smart and managed switches support centralized management via the D-View management platform using the standard SNMP protocol. Additionally, the company has introduced on-premises management solutions (Nuclias Connect) for medium to large-scale environments and cross-region management solutions (Nuclias Hyper), covering a wide range of network application scenarios.
- II. **Enterprise Wireless Base Stations (EAP):** The new Wi-Fi 7 indoor AX9560 commercial wireless product, the DAP-E9560, will soon be available. Users can choose to use it as a standalone unit or in conjunction with the Nuclias Connect or Nuclias Hyper management platforms, providing a simple and user-friendly centralized management solution for commercial wireless networks.

➤ **Home Product Line**

- I. **Home Wireless Routers:** Wi-Fi 7 tri-band and dual-band products are currently in development. In addition to inheriting the intelligent features of AQUILA PRO AI, these home network solutions integrate a 2.5 Gbps Ethernet port and utilize Multi-Link Operation (MLO), enabling devices to simultaneously transmit and receive data across different bands and channels while connecting to the 2.4 GHz, 5 GHz, and 6 GHz bands, delivering a network experience with low latency and higher bandwidth. For the Wi-Fi 6 product series, targeting new types of network environments in smart homes and smart buildings, we have incorporated the

planning and development of Matter-series products. Through the Thread communication standard, we enable smart home devices to build more stable and flexibly scalable mesh networks.

- II. **Digital Cameras (IP Camera) and the Internet of Things (IoT):** To meet the diverse applications and needs of smart homes and remote care, we have accelerated the development of comprehensive AI capabilities. By integrating services for Cloud-to-Cloud connectivity and designing a new central monitoring system, customers can remotely monitor the status of devices and household members in real time. Building upon existing cloud services, we are expanding beyond basic user support to integrate specific services, thereby broadening the scope and target audience of our cloud offerings. Regarding IoT applications, we support the Matter protocol, enabling our products to interoperate with third-party Matter controllers, thereby enhancing convenience and compatibility.
- III. **Mobile Broadband Products:** We offer a wide range of devices for LTE/5G mobile broadband. In addition to our current lineup—which includes LTE 4G USB dongles, MiFi routers, 5G ODUs, and 5G Wi-Fi 6 CPEs—we plan to gradually launch 5G USB dongles and two 5G CPE models featuring Wi-Fi 7 (BE3600 and BE7200) in 2026. These will be integrated with D-Link's proprietary Wi-Fi 7 Mesh Routers to provide comprehensive network solutions. The goal is to meet the diverse needs of telecom operators and retail channels. In the future, resources will also be allocated to the development of products supporting 3GPP 5G NR NTN satellite connectivity.

➤ **Industrial Product Line**

- I. **M2M Industry Applications:** We are launching industrial-grade devices with internet connectivity, designed for use across various vertical applications. The product series primarily supports LTE/5G networks, as well as Ethernet and Wi-Fi connectivity. We enable devices across various industries to connect to the internet, allowing data and status information to be collected and monitored. Combined with the cloud management capabilities of the D-ECS platform, we provide comprehensive wireless connectivity solutions for industrial applications. We currently have successful global case studies in areas such as public transportation, charging stations, shopping mall digital signage, and city bike-sharing systems. In response to the rise of satellite networks, we will also launch 4G/5G routers and gateways that integrate satellite communication in the future.
- II. **Industrial-grade Switches:** We offer a full range of industrial-grade switch products, including unmanaged switches, Layer 2 managed switches, and Layer 3 managed switches. These products feature high-speed fiber optic interfaces and support industrial ring network redundancy standards. When integrated with D-Link's own 4G/5G industrial connectivity devices, they can better meet the needs of various vertical application environments.

➤ **Cloud Service Platform**

In 2024, D-Link will deeply integrate hybrid cloud and AI, adopting serverless and edge computing architectures to optimize resource allocation and resolve latency issues. In 2025, D-Link will fully develop the "Nuclias Unity Converged Cloud," leveraging LLM and RAG technologies to develop AI-powered automated network management features and conversational assistants, significantly lowering the operational threshold. Concurrently, the company will implement the FCAPS

network management model and a three-tier architecture, using AI for proactive monitoring to achieve energy conservation and carbon reduction (environmental sustainability), while strengthening information governance (corporate governance) through RBAC. The platform is scheduled for official launch in the first quarter of 2026. It will comprehensively empower enterprise digital transformation and enhance operational resilience through a single, integrated interface and low licensing costs.

(2) Industry Overview

1. Current Status and Development of the Industry

(1) Local Area Networks

Due to their low cost and ease of installation, Ethernet remains the primary technology for local area network deployments at the access layer and above worldwide. With the evolution of mobile internet technology and the demand for greater bandwidth, the core network architecture requirements of telecom operators in various countries are gradually shifting toward 25G/100G switches (DQS-5000 series). 2.5G switches will also gradually replace Gigabit switches; customers can enjoy faster bandwidth using existing Cat5 network cables, and Wi-Fi 6 can be powered via 2.5G PoE switches, further increasing demand for 2.5G switches.

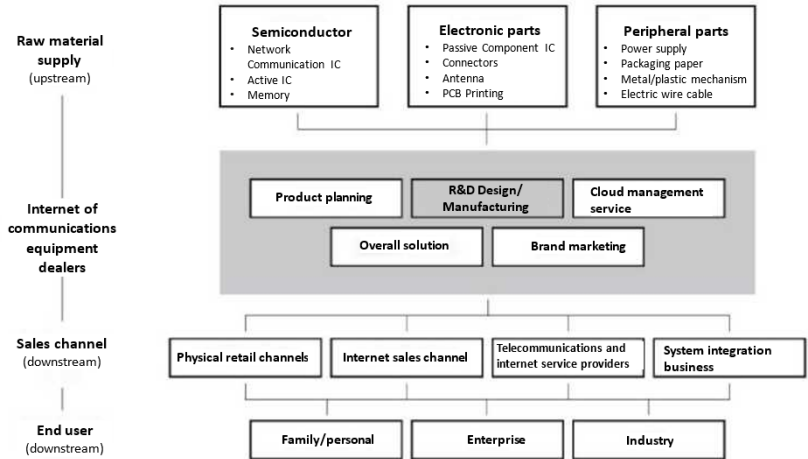
In the home networking sector, changing consumer habits are driving further demand for the replacement of home wireless routers. Beyond the need for faster, more stable, and easier-to-set-up connections, the concept of seamless wireless coverage throughout the home, combined with sleek, modern designs that blend seamlessly into the living room, and integration with various voice assistants, is making wireless routers more dynamic and integrated into daily life. This is expected to trigger a massive wave of device upgrades.

With the Matter standard being strongly championed by Amazon, Google, and Apple, home IoT-related products are bound to be launched in succession. Combined with the promotion of various applications such as Home Care and Home Automation, this is certain to drive market demand in this industry over the coming years.

(2) Wide Area Networks

The transition to the fiber-optic era for broadband internet access is accelerating, with various Passive Optical Network (PON) technologies—including EPON, GPON, 10G PON, and XGSPON—experiencing rapid growth; With the increasing adoption of Wi-Fi 6/6E/7 and 5G mobile networks, 10G PON is rapidly sweeping the network market and becoming the mainstream solution, leveraging its 10x upload and download speeds and support for mobile backhaul. Development of the XGSPON product line will continue, with a focus on XGSPON modems. We are also promoting a two-box home network solution by integrating Wi-Fi Mesh products. In addition to meeting telecom operator demands, we have begun collaborating with third-party partners on solution planning and product development. We are enhancing remote management capabilities, such as TR-369, while expanding our product portfolio to include a wider range of wireless speeds and connectivity interfaces, aiming to respond swiftly to telecom operators' testing requirements.

2. Interrelationships Across the Industry's Upstream, Midstream, and Downstream Sectors



3. Product Development Trends and Competitive Landscape

(1) Innovation Achievements and Core Value Over the Past Three Years

A. Developing various cloud application solutions through D-Link Cloud, cultivated over many years

The "Nuclias Connect" platform, launched by the company at MWC 2019, has continued to evolve, providing ongoing management solutions for the networking industry. In recent years, through continuous refinement of platform features and integration with commercial applications—including the addition of new commercial access points and smart/managed switches—Nuclias Connect has become even more attuned to user needs. Designed specifically for small and medium-sized enterprises, the platform integrates switches, wireless access points, and other network devices to provide a simple, intuitive, and self-managed network environment.

Nuclias Connect enables customers to rapidly deploy and manage wireless local area networks without requiring advanced technical expertise, while offering remote control capabilities. Through a centralized control platform, users can monitor and optimize network performance. This platform not only significantly reduces deployment and operational costs but also helps businesses improve management efficiency and accelerate their digital transformation.

Additionally, building on years of experience with D-Link's home cloud platform, mydlink, the company has enhanced smart home applications by integrating AIoT technology. By combining automated scheduling with geolocation features, it enables highly intelligent home management. Furthermore, by linking the cloud management functions of various products, operational efficiency and data synchronization capabilities are further enhanced, making smart home applications more stable and reliable. Moreover, this solution can be extended to home care services, thereby expanding the cloud service platform's comprehensive solutions to meet users' diverse needs.

B. D-Link Security Surveillance Service Solution

The mydlink service solution centers on surveillance equipment, integrating existing switches, IoT (Internet of Things), and software into a unified cloud platform. This makes it more convenient and straightforward for customers to select, purchase, and operate and maintain security systems, significantly saving users time and costs. Furthermore, since all products are from the same brand, compatibility issues are avoided, providing users with a more stable and secure surveillance environment.

Furthermore, building on years of development of D-Link's home cloud platform mydlink, the company has launched C2C services. Through cloud-based collaborations with various network service providers, paid services can now be offered through specific providers. Starting in 2024, advanced AI technology will be integrated into surveillance products for video analysis. Combined with IoT Matter devices, this will expand into smart home applications and home care services, further broadening the scope of comprehensive product solutions.

C. Product Applications Utilizing Cutting-Edge LTE/5G Technology

For mobile operator users, the company offers a variety of devices supporting LTE/5G mobile broadband. In addition to the current LTE 4G Cat4/Cat6 AX1500 CPE products, we have also launched ODU devices supporting the 5G-NR 3GPP R16 standard, as well as a series of 5G CPE products integrating Wi-Fi 6 AX3000/AX6000 and wireless Mesh capabilities. In 2026, the company will also launch two 5G CPE models—the BE3600 and BE7200—combined with Wi-Fi 7, aiming to meet the diverse needs of telecom operators. In the future, users will be able to connect anytime, anywhere via various terminal devices, experiencing the true freedom and enjoyment of high-quality mobile internet access.

(2) Product Competition

Currently, the market for high-end internet products is dominated by major U.S. networking companies. While international giants lead in core network (Core) technology, the company's strengths lie in aggregation (Aggregation) and access (Edge) layer switch products.

In the enterprise networking sector, major competitors include Cisco and HP. Having cultivated the Ethernet field for many years, the Company has established a comprehensive ecosystem, with fully developed capabilities in hardware and software R&D, production, technical support, and customer training. Although facing competition from low-cost Chinese manufacturers, the Company remains highly competitive.

In the areas of wireless local area networks, entry-level switches, and broadband networks, low-cost brands such as TP-Link have rapidly expanded from China and emerging markets, turning the retail and telecommunications markets into a price-driven competition. In addition to consolidating our supply chain to reduce costs, the Company will also enhance its technology and services to gain customer recognition and move away from the red ocean of price wars.

(3) Technologies and Recent R&D Efforts

1. R&D Expenditures for the Most Recent Two Years

Unit: NTD thousand

Year	The Company	Consolidated
FY 2025	272,650	592,514

FY 2024	391,332	759,542
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2. Developed or Successful Technologies and Products

The Company's newly launched upgraded, improved, and innovative products span major product lines including commercial, industrial, and consumer applications. Recent major product launches include a 48-port 25G high-speed managed switch, a core switch suitable for enterprise data centers connecting multiple servers. Wi-Fi 7 dual-band and tri-band wireless products, with consumer and commercial models launched simultaneously; the diverse range of Wi-Fi 7 products can meet the needs of various application scenarios; multifunctional 4G/5G wireless broadband routers will be integrated with the new industrial-grade switch product line and enter various industrial IoT applications; high-resolution network cameras, various smart home peripherals, and cloud-based network management platforms.

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2011	<ul style="list-style-type: none"> (1) Smart TV-related products supporting network multimedia playback, OTT (over-the-top) services, motion-sensing games, and social networking features, such as the D-Link Boxee Box, D-Link Yahoo Box, and D-Link Android Box. (2) Next-generation 10G data center switches. (3) mydlink real-time online security monitoring technology for iPhone, iPad, and Android phones. (4) HD Media Router supports high-definition wireless audio and video transmission. (5) Smart Antenna wireless access points support longer transmission distances. (6) Support for Intel Wireless Display wireless transmission to TVs. (7) USB 3.0 cards and hubs.
2012	<ul style="list-style-type: none"> (1) Hybrid Network Powerline wireless routers and access points support both 802.11n wireless networks and powerline networks, with transmission speeds of up to 300 Mbps (wireless) / 500 Mbps (powerline). (2) 802.11ac wireless routers, APs, and USB/PCIe wireless network cards. (3) mydlink Cloud Network Product Series: Cloud Routing, Cloud Storage, Cloud Surveillance. (4) Various apps for cloud routers, cloud storage, and cloud surveillance on smartphones and tablets. (5) mydlink solutions for commercial cloud services. Intelligent (IVS) network cameras.
2013	<ul style="list-style-type: none"> (1) Baby Cam series: network cameras designed specifically for baby care. (2) High-sensitivity full-color night vision series IP cameras. (3) 11ac+3G+IP Cam portable mobile router. (4) mydlink SharePort mobile app for integrated data access. (5) D-store Retail Industry Solutions. (6) All wireless devices now feature the 11ac standard.
2014	<ul style="list-style-type: none"> (1) Smart Home IoT: Guji Cloud wirelessly connects smart homes to the mydlink cloud platform, providing a complete wireless, secure, and energy-efficient solution that can be seamlessly operated using the mydlink Home App. (2) Updated UI settings interface and device Web UI icons; easy setup using the mydlink Lite, mydlink Home, and QRS apps. (3) The LTE Smart Home Gateway leads the world with LTE CAT6 (300Mbps), and the 11ac 3x3 router provides an OSGi JAVA open platform for VoLTE and Wi-Fi calling voice services. (4) Facebook Wi-Fi: Access free Wi-Fi by logging in via the Facebook fan page, enhancing customer engagement through Facebook services. (5) Enterprise BYOD authentication and authorization solution.
2015	<ul style="list-style-type: none"> (1) Enterprise cloud service platforms and enterprise cloud devices. (2) Next-generation high-power PoE switches and metropolitan Ethernet switches. (3) mydlink Home series services and products. (4) Next-generation 11ac Wave 2 routers. (5) 4G LTE machine-to-machine (M2M) and automotive communication modules.
2016	<ul style="list-style-type: none"> (1) Apple HomeKit-certified 180° IP camera.

Annual	
	<ul style="list-style-type: none"> (2) Wave 2 MU-MIMO AC1900/2600. (3) Business Cloud for telecommunications. (4) Launch of smart industrial switches. (5) Tri-band AP with Smart Antenna technology.
2017	<ul style="list-style-type: none"> (1) Mesh integrated into switches and routers. (2) Next-generation digital camera product lines, such as LTE, battery, and dual-eye camera. (3) AI-related technologies, such as facial recognition, applied to digital camera products. (4) 5G product planning and exploration of vertical markets.
2018	<ul style="list-style-type: none"> (1) Data Center Switches. (2) Nuclias Enterprise Cloud Management System supporting Hot Spot APs, switches, and cameras. (3) 5G mobile broadband gain routers and exploration of 5G small cell technology. (4) Vertically integrated AI, facial recognition, license plate recognition, cameras, network storage, 4G routers, cloud management systems, and billing systems to launch a complete solution. (5) Mesh home wireless routers and secure home wireless routers. (6) Complete smart home solutions.
2019	<ul style="list-style-type: none"> (1) Cloud Switch. (2) 2.5Gbps Smart Switch. (3) All-new Covr Series next-generation mesh wireless routers. (4) Door and window sensors, motion detectors, and smart switches compatible with Amazon Echo Plus. (5) LTE M2M VPN/Wi-Fi wireless router. (6) 5G NR wireless router and MiFi (sub-6GHz).
2020	<ul style="list-style-type: none"> (1) Wireless routers that support the 802.11ax wireless standard (Wi-Fi 6). (2) A range of 5G mobile communication wireless routers will provide comprehensive solutions, including the DWP-1020 5G Outdoor CPE, the DWR-978 5G Wireless Router, and the DWR-2101 5G Wi-Fi 6 Wireless Router. (3) The all-new DCS-9500T body temperature measurement solution. (4) The EasyMesh™ dual-band wireless router COVR-1100. (5) New smart managed switches: DXS-1210 series and DGS-1520 series. (6) DCS-8526LH Full HD PTZ wireless network camera. (7) DSP-W320 Outdoor Smart Wi-Fi Plug.
2021	<ul style="list-style-type: none"> (1) Launch of the EAGLE PRO AI series of wireless routers, including Wi-Fi 6/5/4 product lines, which, in addition to wireless sharing capabilities, incorporate various AI analytics to provide users with more insights into their home network usage. (2) Introduction of Multi-G stackable smart managed switches to meet the needs of applications with varying speed requirements. (3) Mobile Wi-Fi routers adopt the Wi-Fi 6 generation and are paired with EasyMesh and EAGLE PRO AI features. In addition to wired network sharing, users can also expand their coverage range via EasyMesh in mobile Wi-Fi sharing mode. (4) For 5G mobile sharing devices, we have introduced next-generation chipsets, launching both outdoor and indoor models. We have also introduced industrial-grade 5G mobile communication gateways, ensuring

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	<p>we have corresponding models to meet demand in an era where 5G applications are increasingly prevalent.</p> <p>(5) We have launched a new generation of IP camera solutions, streamlining our product line and introducing the latest solutions from Taiwanese chip manufacturers to meet market demands.</p>
2022	<p>(1) In collaboration with Meta on VR products, the Wi-Fi 6 USB dongle DWA-F18 has been launched. Wireless data transmission completely liberates the wired VR ecosystem, fully unlocking the spatial freedom of VR applications.</p> <p>(2) We are rolling out a series of Multi-G switch solutions.</p> <p>(3) Generational updates for the Nuclias Cloud platform service and VPN network security switches.</p> <p>(4) Upgraded 5G mobile communication products to solutions compliant with 3GPP R16 and integrated them with Wi-Fi 6 technology.</p> <p>(5) Establishing solutions for a C2C business model for cloud platform services.</p>
2023	<p>(1) Consumer Products: The AQUILA PRO AI series of Wi-Fi 6 AX3000 M30 and AX6000 M60 home wireless routers are being rolled out, allowing users to easily and quickly extend home wireless network coverage through D-Link Mesh technology in conjunction with the Aquila app.</p> <p>(2) New products have been launched in the commercial switch and commercial wireless access point categories: the 2.5G DMS-1250 Smart Switch series, which can be paired with the newly released DAP-X3060 Wi-Fi 6 indoor AX3000 wireless access point for enterprise or campus networks, and can be managed and configured via the Nuclias Connect management software.</p>
2024	<p>(1) Consumer Products: A series of wireless USB adapters is being rolled out, with the product range covering Wi-Fi 4 N300 (AN3U), Wi-Fi 5 AC1300 (AC13U), Wi-Fi 6 AX900 (AX9U), and AX1800 (AX18U). This comprehensive product line offers consumers a wide variety of choices. In addition to being compact and portable, these products feature the D-Link Lifestyle design aesthetic shared with the Aquila Pro AI Router series, allowing them to seamlessly integrate into consumers' home environments while delivering stable connectivity.</p> <p>(2) New products have been launched in the commercial switch and commercial wireless access point categories: an expanded lineup of the 2.5G DMS-1250 Smart Switch series, as well as the new DAP-X3060OU Wi-Fi 6 outdoor AX3000 wireless access point for enterprise or campus networks. These commercial switch and wireless access point solutions offer a wider range of products for enterprise, education, residential, and campus networks.</p> <p>(3) Industrial and Mobile Products: To boost the penetration of wireless IoT, three dedicated product series—DWM, DOM, and DTM—have been specifically designed to meet the needs of a broader range of industrial applications. With the widespread adoption of 5G networks, the company has also launched a 5G modem supporting 2.5G LAN and a high-end industrial 5G router featuring high-speed Wi-Fi 6. In the automotive sector, the company has also introduced a 5G router specifically designed for in-vehicle use. In addition to supporting high-speed Wi-Fi 6 to meet passengers' internet needs, it also supports other in-vehicle telematics applications. Furthermore, this in-vehicle router has obtained automotive certifications such as the EU E-Mark and EN50155.</p>
2025	<p>(1) Consumer Products: The consumer product lineup includes Wi-Fi 7 dual-band and tri-band wireless routers, with models such as the BE9500 R95 & M95 and BE3600</p>

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	<p>M36 & R36. The comprehensive product line offers consumers a wide variety of choices. In addition to being compact and portable, the products feature the D-Link Lifestyle design aesthetic shared with the Aquila Pro AI Router series, allowing them to seamlessly integrate into consumers' home environments while providing stable connectivity.</p> <p>(2) New products have been launched in the commercial switch and commercial wireless router categories: more models in the 10G DXS-1210/1250 smart switch series, as well as the high-performance 25G DQS-5000 switch designed for enterprise data centers. In the enterprise-grade wireless access point category, the Wi-Fi 7 BE9500 tri-band product, the DAP-E9560, has been introduced for enterprise or campus networks. Commercial switch and wireless router solutions now offer a wider range of products for enterprise, education, residential, and campus networks.</p> <p>(3) Industrial and Mobile Products: To increase the penetration of wireless IoT, we have specifically designed the DWM, DOM, and DTM product series to meet the needs of a broader range of industrial applications. With the widespread adoption of 5G networks, we have also launched a 5G modem supporting 2.5G LAN and a high-end industrial 5G router featuring high-speed Wi-Fi 6. In the automotive sector, the company has also launched a 5G-dedicated in-vehicle router. In addition to supporting high-speed Wi-Fi 6 to meet passengers' internet needs, it also supports other in-vehicle telematics applications. Furthermore, this in-vehicle router has obtained EU E-Mark and EN50155 certifications for automotive products.</p>

(4) Long- and Short-Term Business Development Plans

1. Short-Term Development Strategy

- (1) Optimize Supply Chain Layout and Cost Structure:** Continue to collaborate with high-quality suppliers within the Group and flexibly leverage the advantages of the mainland China supply chain. Adopt a diversified production and procurement strategy to adapt to changes in the geopolitical and macroeconomic environment. While ensuring supply stability and risk management, effectively reduce manufacturing and procurement costs to further enhance product competitiveness and operational flexibility.
- (2) Systematically reshape brand value and market positioning:** Starting from three key dimensions—product specifications and pricing strategies, functional and performance differentiation, and corporate identity and brand communication—we will leverage our long-established brand foundation and market trust to continuously optimize brand positioning and communication strategies. This will expand the brand's value proposition and further enhance market recognition and overall added value.
- (3) Deepening Solution-Oriented Product Portfolio:** In addition to continued investment in industrial M2M solutions and 4G/5G connectivity solutions, we will further integrate peripheral products to develop integrated AI solutions, thereby strengthening the completeness of our product lines and the depth of their applications to meet market demand for comprehensive solutions.

2. Medium- to Long-Term Development Strategies

- (1) Drive AI and cloud-oriented product and service upgrades:** With AI and cloud computing as the core development pillars, we will continue to simplify the deployment and management processes of networking products, improve usage

efficiency and user experience, and help customers reduce implementation and operational costs.

- (2)** Leverage Group resource synergies to build one-stop service capabilities: Continuously integrate the Group's R&D, manufacturing, and supply chain resources to accelerate the collaborative development of products and services, and gradually establish one-stop product and solution capabilities covering design, manufacturing, and service support.
- (3)** Deepening cooperation with telecom partners to expand localized market presence: We will continue to strengthen partnerships with Tier 2 and Tier 3 telecom operators. Through localized services and flexible solution designs, we aim to secure long-term contracts and steadily expand our operational scale and growth momentum in regional markets.

II. Market and Production/Sales Overview

(1) Market Analysis

1. Sales Regions for Major Products

Unit: NTD thousand

Region \ Year		FY 2024		FY 2025	
		Amount	Percentage (%)	Amount	Percentage (%)
Export	American	220,020	4.81	491,492	9.63
	European	1,083,863	23.70	908,739	17.80
	Asia & Others	2,646,416	57.88	2,978,745	58.35
	Subtotal	3,950,299	86.39	4,378,976	85.78
Domestic Sales		622,187	13.61	726,178	14.22
Total		4,572,486	100.00	5,105,154	100.00

Note: These figures represent the Company's operating results.

Unit: NTD thousand

Region \ Fiscal Year		FY 2024		Fiscal Year 2025	
		Amount	Percentage (%)	Amount	Percentage (%)
Export	American	857,777	5.96	1,007,442	7.54
	European	3,304,499	22.96	2,685,393	20.09
	Asia & Others	9,580,050	66.55	8,929,201	66.80
	Subtotal	13,742,326	95.47	12,622,036	94.43
Domestic Sales		652,717	4.53	744,983	5.57
Total		14,395,043	100.00	13,367,019	100.00

Note: These figures represent the consolidated operating results of the Company.

2. Future Market Supply, Demand, and Growth Potential

According to the latest estimates from the International Telecommunication Union, the global internet user population reached **6 billion in 2025**, accounting for 74% of the total global population, an increase of approximately **240 million** from the previous year, and this figure is expected to continue growing. However, **approximately 2.2 billion people** worldwide still lack internet access. Therefore, providing relevant products and services to regions and countries without internet coverage will also present enormous new opportunities, including the supply of home/commercial wireless products, mobile broadband products, switches, and IoT network communication equipment.

(1) Wireless Product Market (Wi-Fi Products)

The wireless product market primarily includes commercial wireless access points (APs) and residential wireless routers and extenders. Currently, Wi-Fi 6 remains the mainstream standard in the consumer market, particularly dominating smartphones, laptops, and home routers. Driven by the gradual opening of the 6GHz band in most regions worldwide, Wi-Fi 7 is expected to gradually capture market share in the coming years.

Wi-Fi 7 supports Multi-Link Operation (MLO) across the 2.4GHz, 5GHz, and 6GHz bands simultaneously, making it suitable for high-bandwidth, low-latency applications. Additionally, the use of advanced manufacturing processes for the chips increases production costs. According to reports from IDC, ABI Research, and the Wi-Fi Alliance, 2025 marks the inaugural year for the Wi-Fi 7 standard upgrade, with market share still in its infancy and a penetration rate of approximately 15%.

In terms of product applications, networking infrastructure equipment such as wireless routers and wireless extenders are the primary focus for upgrading to the Wi-Fi 7 standard. According to forecasts, Wi-Fi 7 will enter a period of rapid volume growth in the coming year. In line with future trends, this technology will be the company's next investment

(2) Mobile & Broadband Router Market

In 2025, the global broadband customer premises equipment (CPE) market is projected to expand to approximately \$13.6 billion, driven by digital infrastructure upgrades in various countries and the commercialization of Wi-Fi 7 technology. In terms of technology distribution, fiber-optic (PON) technology's market share has officially surpassed the 50% threshold, reaching 52%, and firmly maintaining its dominant position in the market. In contrast, coaxial cable (DOCSIS) has been squeezed by the shift to fiber optics, with its market share declining slightly to 20%; the telephone line (DSL) market, meanwhile, has seen its share drop to 17% due to the accelerating phase-out of copper cables. Notably, fixed wireless access (4G/5G FWA) has climbed to an 11% market share due to strong growth in the Indian and North American markets.

Within the fiber (PON) market, 2025 marked a turning point in the transition between technology generations. The share of the previously dominant 2.5G GPON has shrunk significantly to about 44%, while 10G GPON (such as XGS-PON) has rapidly climbed to 41%, on par with 2.5G technology, as telecom operators drive Wi-Fi 7 router upgrades. Additionally, 50G PON, designed for smart campuses and ultra-high-bandwidth demands, moved from the laboratory to commercial pilot projects this year, signaling the momentum for the next wave of technological upgrades.

The telephone line (DSL) market continued to shrink in 2025, with annual revenue projected to decline to \$2.15 billion. Within this segment, the share of traditional VDSL fell from 70% to approximately 67%, indicating that installation demand is limited to the maintenance of existing lines.

In 2025, the global 5G Fixed Wireless Access (FWA) market will officially enter a phase of large-scale commercial profitability. Benefiting from aggressive deployment by telecom operators in the United States, India, and the Middle East, the number of global FWA connections is expected to grow to 185 million by the end of 2025, with 5G connections accounting for nearly 60% of the total, driving the overall market size to an estimated range of \$19.8 billion to \$64.1 billion (depending on how equipment and service revenues are calculated). Technologically, by 2025, over 50% of telecom operators will have transitioned to a "speed-based pricing" business model and will have widely adopted AI-RAN (Artificial Intelligence Radio Access Network) technology to optimize spectrum efficiency and user experience. Coupled with CPE terminal shipments expected to grow by 26% annually to reach 35 million units, 5G FWA will not only replace traditional DSL in remote areas but also become a cost-effective alternative to fiber in metropolitan areas.

(3) Switch Market

Although enterprise capital expenditures have declined due to crowding out caused by global inflation, an IDC report indicates that the global network switch market showed steady growth in 2025 and is expected to continue expanding in the coming years, with a market size of approximately \$43.8 billion, projected to grow to \$50 billion by 2028. The market is concentrated in North America, Europe,

and Asia-Pacific countries, driven primarily by infrastructure upgrades, accelerated deployment of 5G network infrastructure, and the rise of AI. Additionally, North America continues to dominate the market for high-performance and emerging technology applications, with its market share expected to reach 43% in five years.

(4) Artificial Intelligence of Things (AIoT)

As key technologies mature, a variety of innovative application services are gradually being introduced, and AIoT has been quietly and progressively influencing people's work and daily lives. The market size in 2025 is estimated to be approximately \$550 billion, and it is projected to reach \$2 trillion by 2030. Among these segments, the Industrial IoT accounts for the largest share at approximately 46%, followed by Smart Transportation at about 19%, and Smart Homes & Buildings at 15%. The remaining segments—including Smart Cities, Smart Energy, and Healthcare IoT—each account for approximately 6% to 10%.

3. Competitive Advantages

- (1) With an industry-leading AI cloud service platform and a continuous stream of forward-looking, innovative products, the company leverages its robust hardware and software R&D teams and cross-industry alliances to consistently create product differentiation and market segmentation.
- (2) With a comprehensive portfolio of networking products, we create core competitive advantages through an integrated solutions and services business model.
- (3) A global marketing and service channel network provides real-time localized services, production, and customization advantages.
- (4) Through partnerships with world-class service providers, we gain insights into the needs and trends of new telecommunications network technologies. Combined with feedback from our global marketing network, we lead the industry in launching various solutions.

4. Favorable and Unfavorable Factors Affecting Future Development and Corresponding Strategies

(1) Favorable Factors

A. The global networking market has significant growth potential

With the full-scale commercialization of Wi-Fi 7 technology, the widespread adoption of AI, and the evolution of 5G/6G network architectures, global demand for internet bandwidth, the number of internet users, and data traffic continue to experience explosive growth. This trend will accelerate the replacement cycle for home and enterprise networking equipment, while innovative application services integrated with AI computing will generate sustainable software subscription revenue, presenting boundless business opportunities.

B. Collaborating Closely with Upstream Chip Manufacturers to Highlight Brand Value Through Differentiated Software and Comprehensive Solutions

We will continue to deepen strategic alliances with major networking chip suppliers (such as MediaTek, Qualcomm, and Realtek) to ensure that Wi-Fi 7 and AIoT-related products can be launched with the latest chips in the shortest possible time. At the same time, we will enhance the performance of AI computing software, provide proactive network optimization and cybersecurity protection, and increase customer loyalty to the brand.

C. Global Operations, Local Service

D-Link has established operational offices in over 40 countries worldwide (Note:

The number of locations may undergo minor adjustments due to organizational streamlining and optimization, while maintaining a global footprint). Through cross-border team collaboration, we provide networking equipment and comprehensive network infrastructure solutions for individuals, households, businesses of all sizes, and industries. Our business coverage spans nearly 90% of the global population. By combining global resources with a local service model, we are committed to creating the best possible experience for the multinational networking market and consumers.

D. Flexible and Resilient Global Supply Chain

To mitigate geopolitical risks and reduce manufacturing costs, **the current supply chain has expanded from "Taiwan and China" to include "Taiwan, India, and Vietnam" (maturation of the China+1 strategy)**. In the future, we will continue to strengthen the capabilities of our global logistics centers, enabling us to promptly align with national "Made in Local" policies through turnkey plant exports or local assembly, thereby complying with local regulations and circumventing tariff barriers.

E. Understanding Customer Needs

We are building an AI-driven smart home platform, creating an automated smart enterprise environment centered on **Nuclias Cloud**, and deepening our presence in the smart industrial sector through the D-ECS platform. By leveraging AI data analysis to predict user needs, we will further provide customers with optimal application services.

F. Cross-Industry Strategic Alliances

D-Link actively partners with major telecommunications providers, cybersecurity vendors, and third-party software developers within **the Matter smart home ecosystem** worldwide to create an open and compatible win-win situation, establishing a foundation for mutual growth.

(2) Adverse Factors

A. Fierce Market Competition and Dual Pressure from Specifications and Pricing

Chinese brands and emerging competitors continue to capture market share through low-price strategies, and price transparency in e-commerce channels has intensified price competition. Meanwhile, the battle for high-end Wi-Fi 7 specifications has begun, with rising R&D costs squeezing profit margins.

B. Geopolitical Risks and Trade Barriers The rise of global trade protectionism (e.g., tariff wars)

In addition, regional economic instability may dampen companies' willingness to make cross-border purchases and investments in networking equipment, while also increasing the complexity and costs of supply chain management.

Countermeasures:

- a. Implement the "One D-Link" strategy by reducing the number of suppliers **and streamlining product** models to concentrate resources, leverage economies of scale to drive down costs, and improve inventory turnover.
- b. Optimize the omni-channel sales model by reducing traditional distribution tiers and increasing investment in e-commerce; leverage AI-powered customer service and digital tools to enhance subsidiary service capabilities, replacing simple price competition with a "holistic service experience."
- c. Develop **AI- and cloud-based subscription services (SaaS)** to move away from the red ocean competition of standalone hardware sales. This includes:

- **Enterprise cloud solutions**
- **Consumer cloud solutions**
- **Smart home and care solutions**
- **Private 5G and O-RAN vertical field applications** Create clear market differentiation by providing differentiated value-added services.

d. Master core networking technologies and cybersecurity compliance standards to ensure products meet the stringent requirements of high-standard markets such as Europe and the U.S., and to rapidly address market demands for high-bandwidth, low-latency technologies.

(2) Key Applications and Manufacturing Processes of Major Products

1. Key Applications of Major Products

Key Products	Primary Applications
Switches	Relieves network bandwidth congestion to enable rapid data transmission.
Internet Equipment	Connect and integrate devices across multiple different networks.
Digital Subscriber Line (DSL) Equipment	Equipment that provides broadband Internet access via telephone lines.
Wireless network equipment	A local area network (LAN) built using wireless transmission technology.
Home networking equipment	Network equipment that uses network cables or telephone lines to connect home computers and peripherals.
Digital home devices	Home digital devices that support multimedia applications such as audio and video, as well as wireless home security and automation devices.
Network security equipment	Network security equipment that provides protection for network transmission.
Fiber-optic access equipment	Relieves network bandwidth congestion to ensure secure and fast data transmission.
Mobile Communication Devices	Applications that connect to the Internet via mobile communication networks.

2. Manufacturing Process of Major Products

Our consolidated subsidiary, Cameo Communications, Inc., possesses a comprehensive product production line, including Surface-Mount Technology (SMT), Dual In-Line Package (DIP) assembly processes, assembly and testing facilities, and inspection equipment. It primarily manufactures computer networking system equipment (including wired and wireless network cards, switches, routers, fiber optic converters, etc.) and their components.

(3) Supply Status of Major Raw Materials

The primary suppliers of the Company's consolidated subsidiary, Cameo Communications, Inc., are specific domestic and international vendors with whom the company has long-term cooperative relationships. Product supply remains normal; however, due to the impact of the pandemic, upstream supply shortages have resulted in some instances of material shortages or extended delivery times.

(4) Information on Major Suppliers and Customers

1. Information on Major Customers in the Last Two Fiscal Years:

Unit: NTD thousand

Item	FY 2024				FY 2025			
	Company Name	Amount	Percentage of Annual Net Sales (%)	Relationship with the Issuer	Company Name	Amount	Percentage of Annual Net Sales (%)	Relationship with the Issuer

1	Company A	976,415	7	–	Company A	1,347,974	10	–
2	Others	13,418,628	93	–	Others	12,019,045	90	–
Net sales		14,395,043	100	–	Net sales	13,367,019	100	–

Analysis of Changes: Due to concentration of sales channels.

2. Information on Major Suppliers in the Last Two Fiscal Years:

Unit: NTD thousand

Item	FY 2024				FY 2025			
	Company Name	Amount	Percentage of Total Annual Net Purchases (%)	Relationship with the Issuer	Company Name	Amount	Percentage of total Annual Net Purchases (%)	Relationship with the Issuer
1	Company I	1,184,267	12	–	Company I	1,370,728	14	–
2	Company J	1,043,773	11	–	Company J	1,192,867	12	–
3	Company AD	821,781	9	–	Company AD	997,523	10	–
4	Others	6,600,579	68	–	Other	6,485,838	64	–
Net Purchases		9,650,400	100	–	Net Purchases	10,046,956	100	–

Analysis of Changes: There were no changes in major suppliers between the two periods; therefore, no analysis is provided.

Note 1: The names of suppliers accounting for 10% or more of total purchases in the last two fiscal years, along with their purchase amounts and percentages, are listed. However, where contractual agreements prohibit the disclosure of customer names, or where the counterparty is an individual who is not a related party, a code may be used instead.

Note 2: These figures represent consolidated operating data only.

III. Number of Employees, Average Length of Service, Average Age, and Educational Background Distribution for the Last Two Fiscal Years and as of the Date of Publication of the Annual Report

Fiscal Year		FY 2024	FY 2025	Current Year as of March 31, 2026
Number of Employees	Direct Labor	0	0	0
	Indirect labor	460	380	354
	Total	460	380	354
Average Age		42.41	44.18	44.39
Average Years of Service		8.51	8.93	9.25
Educational Attainment Distribution (%)	Doctorate / Ph.D.	0	0	0
	Master's Degree	29.35	28.68	28.53
	Undergraduate	68.26	69.21	69.49
	Senior High School	2.39	2.11	1.98
	High school and below	0	0	0

IV. Environmental Protection Information Expenditures

For the most recent fiscal year and up to the date of publication of this annual report, disclose losses incurred due to environmental pollution (including compensation and violations of environmental protection regulations identified through environmental inspections; such disclosures must specify the date of the penalty, the reference number of the penalty, the relevant statutory provisions violated, the details of the violation, and the details of the penalty), as well as the estimated amounts for current and potential future occurrences and the corresponding measures. If a reasonable estimate cannot be made, explain the reasons why a reasonable estimate is not possible: None.

V. Labor-Management Relations

(1) Implementation of Employee Welfare Programs

1. Employee Welfare Measures

- (1) Insurance-Related Benefits: In addition to complying with government regulations regarding insurance coverage, the Company provides free group insurance for employees and discounted group insurance for dependents to promote employee health and enhance their well-being. Employees are also provided with travel accident insurance and emergency medical insurance coverage during overseas business trips, allowing them to work with peace of mind. Starting in 2025, the scope of coverage has been further expanded to include travel inconvenience coverage during overseas business trips, covering unforeseen circumstances such as flight delays and lost luggage, ensuring that employees receive full support and protection regardless of any uncertainties they may face while on business travel.
- (2) Company Facilities and Benefits: At our Neihu office building, in addition to providing a more comfortable and modern workspace, we have established an employee cafeteria, a coffee bar, outdoor seating, vending machines, a lounge, a

fitness center, a basketball court, an aerobics studio, shower facilities, and a cozy, private lactation room for employees' use; Additionally, the company has hired two visually impaired massage therapists to provide stress-relief massage services to employees. Furthermore, to create a more supportive childcare environment and help employees achieve a better work-life balance, the company partners with legally registered childcare service providers to offer childcare services for employees' children.

- (3) Other Company Benefits: The "D-Link Employee Welfare Committee" manages various employee welfare programs, such as: subsidizing employees to form clubs and organize various activities; hosting small-to-medium-sized company events to foster team spirit; and providing each employee with a quarterly birthday activity allowance, which can be used for departmental dinners or afternoon tea; subsidies for group meals in the employee cafeteria, and annual travel and personal development subsidies (pro-rated for employees with less than one year of service). The company also provides wedding gifts, birthday cash gifts, childbirth subsidies, condolence payments, hospital visitation allowances, and emergency assistance. Additionally, the company provides holiday bonuses for the three major festivals.

2. Professional Development and Training

The Company firmly believes that talent is the core driving force behind sustainable corporate development. We are committed to building a diverse and flexible career development system. Based on employees' different career stages and job roles, we tailor learning and development plans to suit individual needs. From new hires to senior executives, we systematically promote a learning organization culture to achieve dual growth in both individual professionalism and organizational effectiveness, thereby enhancing the Company's capacity for sustainable operations.

Under our learning system, off-the-job training encompasses general training, specialized training, and management training; on-the-job training includes job rotation and work guidance, which broaden and enrich responsibilities to deepen and expand the scope of work. Additionally, employees further build their professional capabilities through coaching support, participation in various projects, and internal knowledge-sharing sessions. Self-development is achieved through continuing education, independent study, or participation in internal and external book clubs and seminars to enhance personal capabilities.

I. General Training: A Rich and Diverse Career Development System

Program Name	Description
High-Potential Talent Development Program	<ul style="list-style-type: none"> Objective: To strengthen the organization's future management and leadership capabilities, this program cultivates talent equipped with strategic thinking, team leadership, and cross-departmental collaboration skills through structured course design and practice-oriented learning. It further enhances high-potential talent's decision-making, performance management, and change management capabilities, reinforcing their comprehensive leadership to guide teams toward goals and laying a solid

	<p>foundation for the company’s sustainable development.</p> <ul style="list-style-type: none"> • Target Audience: Managers or senior professionals • Total Course Hours for the 2025 High-Potential Talent Development Program: 309.1 hours • Development Focus: In 2025, the training program will focus on the dual-track development of “business acumen” and “empowering leadership.” The aim is to transform high-potential talent from “functional managers” into “well-rounded business leaders” equipped with financial decision-making skills and team coaching capabilities, enabling them to address the challenges of a future dynamic market.
<p>New Employee Training Program</p>	<ul style="list-style-type: none"> • Objective: Through systematic onboarding training, assist new hires in quickly integrating into the corporate culture, familiarizing themselves with company policies and operational procedures, and enhancing overall organizational effectiveness and employee retention rates. • Target Audience: Employees hired during the current fiscal year • Total hours for the 2025 New Employee Training Program: 390.1 hours • Training Objectives: In addition to introducing company culture and products, the new employee training program covers relevant regulations, policies, and operational procedures. Course content includes key topics such as “Ethical Business Practices,” “Human Rights Protection,” “Prevention of Workplace Harassment,” “Intellectual Property Education and Promotion of Company IP Management Policies,” “Cybersecurity Awareness,” “Personal Data Protection Regulations,” and “Occupational Safety and Health.”The overall course design incorporates diverse, interactive, and engaging learning formats. Through group activities, new employees are encouraged to get to know one another, strengthen teamwork, and gain a deeper understanding of corporate culture from multiple professional perspectives.

<p>Information Security Awareness Training</p>	<ul style="list-style-type: none"> • Objective: The company regards "information security" as a key cornerstone of sustainable operations. Through ongoing education, training, and practical drills, we aim to enhance employees' ability to identify phishing emails and implement risk management policies. • Target Audience: All employees • Total Hours for the 2025 Information Security Awareness Training Program: 2,173.8 hours • Training Approach: Regular information security training sessions are held, supplemented by periodic "social engineering phishing email defense drills" to heighten employees' vigilance against social engineering attacks via email.
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II. Professional Training: Strategic Talent Development to Meet Future Challenges

<p>Plan 1</p>	<p>ESG Sustainability Training</p>
<p>Program Description</p>	<p>The Company has launched the "ESG Sustainability Training Program," adopting a dual-track approach of "broad-based awareness" and "specialized development." The program aims to enhance all employees' compliance and human rights awareness while cultivating sustainability management professionals with an international perspective, thereby strengthening the Company's resilience in addressing climate change and social responsibility.</p> <ul style="list-style-type: none"> • ESG Basic Governance and Compliance: <p>To instill integrity in business operations and risk awareness among all employees, the curriculum covers "Human Rights Policy Promotion," "Corporate Integrity," "Intellectual Property Management," and relevant internal regulations. A total of 1,120 participants attended, with a cumulative training duration of 867.9 hours, ensuring that compliance awareness is embedded in daily operations.</p> • Diversity, Inclusion, and an Inclusive Workplace: <p>In line with international DEI standards, we prioritized courses such as "DEI Diversity and Inclusion: Shaping an Inclusive Culture," "Gender Equality and Prevention of Sexual Harassment," "Workplace Bullying and Friendly Communication," and "Key Skills in Communication and Expression," striving to create a work environment with a high sense of psychological safety. A total of 866 participants attended, with a total training duration of 1,560.6 hours.</p> • ESG Elite Seed Talent Development: <p>For members involved in sustainability initiatives, we selected participants to attend advanced courses offered by external professional institutions, including "International</p>

	Sustainability Disclosure Manager,” “Corporate Sustainability Elite Training,” and “Analysis of Sustainability Report Preparation.” We prioritized training for 4 individuals, with a total of 71 hours dedicated to in-depth professional training (an average of 17.8 hours per person), and encouraged participants to obtain relevant professional certifications.
Program 2	AI Professional Competency Development Program
Program Description	<p>In response to the wave of generative AI technology, the Company officially launched the “AI Professional Competency Development Program” in 2025. The program aims to bridge the digital divide regarding new technologies among employees and to optimize operational workflows and enhance productivity through the use of AI tools.</p> <ul style="list-style-type: none"> <p>Practical AI Tool Application Workshop:</p> <p>To rapidly enhance the digital literacy of all employees, we held the “Five Major AI Tools to Unlock Productivity” practical workshop at the end of 2025. The course focused on the basic operation and practical application of AI tools (e.g., copywriting optimization, presentation creation, data collection and analysis, and automated task processing).A total of 238 participants attended, with a cumulative training duration of 238 hours. Through hands-on demonstrations, the program effectively increased employees’ acceptance of AI collaboration and improved their basic operational skills.</p> <p>AI Industry Talent Incubation:</p> <p>For key departments, promising employees were selected to participate in external advanced seminars and intensive training programs, including “AWS Generative AI Solutions,” “The Complete Guide to ChatGPT and Midjourney,” and the three-day “Industry AI Talent Seed Program.”We prioritized the development of 3 individuals, investing a total of 35 hours in advanced training (an average of approximately 11.6 hours per seed talent), thereby deepening the company’s internal mastery of AI tool applications and generative technologies.</p>

The company encourages employees to conduct internal training sessions and share their work experience. Based on the job responsibilities and professional skill requirements of each department, we organize internal training courses or arrange for employees to receive relevant professional training at external institutions. We also select senior employees to serve as mentors to help new hires, interns, and part-time students quickly integrate into the work and life at D-Link.

To implement the Sustainable Development Goals (SDGs) and strengthen the organization’s compliance resilience, the company has established a “Common Competency Training System.” Implementation adopts a diverse learning model, integrating channels such as “in-person courses or seminars,” “online digital courses,”

and “digital looping in public spaces” to ensure training resources are integrated into employees’ daily work environments, thereby enhancing learning reach and convenience. This year’s common training content is divided into three major themes, aimed at comprehensively enhancing employee competencies.

- (1) Integrity, Governance, and Risk Management (Governance & Risk): Focuses on corporate governance and operational risks to instill a culture of compliance among all employees. Key courses include: Corporate Integrity Promotion, Compliance Practices, Intellectual Property Management (including policy/goal/internal regulation promotion), and General Information Security Training.
- (2) Human Rights and Well-being (Social & Human Rights) is dedicated to fostering a diverse, equitable, and inclusive (DEI) workplace and promoting employee well-being. Key courses include: Human Rights Awareness Training, Gender Equality and Sexual Harassment Prevention, Workplace Communication Skills, DEI: Shaping an Inclusive Culture, and Health Promotion Seminars.
- (3) Professional Empowerment and Innovative Thinking (Professional & Innovation) responds to digital transformation and sustainability trends by strengthening employees’ foundational competencies and their ability to apply new technologies. Key courses: ESG Fundamentals, Practical Applications of AI Tools, Financial Excellence Concepts, and Team Collaboration and Leadership Development.

In 2025, the Company organized a total of 188 training sessions, with 6,610 participants and a total of 10,532.3 hours; 133 internal training sessions were held, with 6,539 participants and a total of 10,108.8 hours; 55 external training sessions were held, with 71 participants and a total of 423.5 hours; Corporate sustainability-related promotional videos were viewed a total of 24,588 times, totaling 1,082.6 hours.

The Company firmly believes that “talent” is the core driving force behind sustainable business operations. In addition to pursuing business growth and profitability, we have adopted a talent development strategy of “rooting locally while expanding globally.” Through deepening industry-academia collaboration, we are committed to bridging the gap between academic learning and practical application. We proactively fulfill our social responsibilities by providing high-quality development opportunities for international students, thereby fostering a talent ecosystem that combines global vision with local practical capabilities.

- (1) Local Engagement and Industry-Academia Collaboration: To identify and engage high-potential talent early on, the Company has established close partnerships with academic institutions to implement “learning by doing” practical training.
 - Broad-Based Alliances: In 2024, the company collaborated with five institutions—Longhua University of Science and Technology, Yuan Ze University, National Taipei University of Technology, Shih Chien University, and Tamkang University—to provide internship opportunities for a total of eight outstanding students. In the same year, we signed a Memorandum of Understanding (MOU) for industry-academia collaboration with Taiwan Steel University of Science and Technology.
 - In-Depth Mentoring: During the internship period, we implemented a “dedicated workplace mentor” system, providing one-on-one practical guidance to ensure students can effectively translate theoretical knowledge into immediate workplace competence.

- Government Program Alignment: We actively participated in the Ministry of Labor’s “Pre-employment Training Program for Colleges and Universities.” From 2024 to 2025, in collaboration with Longhua University of Science and Technology, we hired one intern for targeted position training, thereby fulfilling our goal of assisting young students in securing employment.
- (2) Global Talent Recruitment and Social Inclusion: We expand our talent search globally and integrate a spirit of humanitarian care to enrich our organization’s diversity, equity, and inclusion (DEI).
- D-Link Group Scholarship: Since 2022, we have partnered with Taiwan University of Science and Technology to establish a scholarship program offering 10 full-tuition scholarships for master’s degree students. The program specifically prioritizes funding for Ukrainian and international students pursuing advanced studies in Taiwan, helping them study with peace of mind amid changing global circumstances.
 - Program Outcomes: To date, seven recipients have been selected. In addition to financial support, the company arranged for two international students to intern at our headquarters during the summer of 2023, deepening their sense of belonging to Taiwan’s industry. This initiative not only cultivates international talent for our company but also helps Taiwan’s technology sector attract key international talent.

3. Retirement System

The Company’s retirement matters are administered in accordance with the “Labor Standards Act” (Old Labor Retirement System, Defined Benefit Plan) and the “Labor Pension Act” (New Labor Retirement System, Defined Contribution Plan).

(1) For the old Labor Retirement System, the Company has established a “Labor Retirement Reserve Fund Supervisory Committee” and a “Labor Retirement Reserve Fund Special Account” in accordance with the law. In accordance with regulations, the Company contributes 2% of the total monthly salaries of employees under the old Labor Retirement System to the reserve fund, based on the contribution rate approved by the competent authority, and deposits these funds into the special account held at the Bank of Taiwan. As of the end of 2025, the balance in the Company’s Labor Retirement Reserve Special Account at the Bank of Taiwan was NT\$76,536,000, and the Company recognized pension expenses of NT\$157,000 for the 2025 fiscal year. For employees who meet the statutory retirement requirements, pension payments are calculated based on years of service and the average salary for the six months prior to retirement. For each full year of service up to and including 15 years, two base units are granted; for each full year of service exceeding 15 years, one base unit is granted, with a cumulative maximum of 45 base units. Pursuant to Article 3 of the Regulations Governing the Allocation and Management of Labor Retirement Reserves, the Company’s accumulated labor retirement reserve contributions are sufficient to cover the future retirement needs of all employees. Following an actuarial assessment of the pension surplus and approval by the Company’s Labor Retirement Reserve Supervisory Committee, the Company has reported to and obtained approval from the Taipei City Government Bureau of Labor to suspend contributions to the labor retirement reserve from January 2025 to December 2026 (Taipei City Labor-Management Affairs No. 1146001493 and 1156006633).

The Labor Retirement Reserve Fund Supervisory Committee convenes once every three months. In 2025, the committee held seven meetings (January 15, February 4, May 8, June 18, July 15, August 4, and November 25), with special meetings convened as necessary. In 2025, six applications for retirement benefits under the old system were

approved as submitted, and the corresponding retirement benefits were disbursed in accordance with the law.

(2) Under the new labor retirement system, the Company contributes 6% of employees' monthly wages to individual retirement accounts at the Bureau of Labor Insurance in accordance with the "Labor Pension Act." Subsidiaries contribute to retirement funds in accordance with local laws and regulations. The total pension expense recognized under the defined contribution plan for the fiscal year 2025, including subsidiaries, was NT\$134,230,000.

4. Labor-Management Relations

Since its establishment, the Company has placed great emphasis on labor-management harmony, employee rights, and employee benefits. Consequently, labor-management relations have always been harmonious with positive interaction. Labor-management meetings are held quarterly to discuss relevant issues, and consensus is reached through thorough communication. The Company regularly organizes "Meet the Manager" events to provide employees with opportunities for face-to-face interaction with senior executives, enabling employees to offer more ideas and suggestions.

(1) In 2025, the Company held a total of four labor-management meetings. All agenda items were approved by a vote of representatives from both labor and management. Matters raised by employees received appropriate responses from the relevant units or departments, and the minutes of the four labor-management meetings held that year were made available to all employees.

(2) Labor-Management Meeting Dates and Agendas:

Meeting Date/Time	Agenda
March 19, 2025 Wednesday, 2:00 PM	[Report Item 1] Labor Force Trends [Proposal 1] Proposed Performance Evaluation Criteria [Proposal 2] Proposal for Flexible Holiday Leave During Festivals [Proposal 3] Proposal Regarding Outdated Projector Equipment in Meeting Rooms [Proposal 4] Proposal Regarding Office Air Quality [Ad Hoc Motion 1] Proposal for the Allocation of Agenda Items
June 18, 2025 Wednesday, 1:45 PM	[Report Item 1] Labor Force Updates [Follow-up Item 1] Follow-up on Employee Suggestion 1 from the Previous Meeting (Performance Evaluation) (Standard Recommendation), Follow up on further details [Discussion Item 1] Proposal to Adjust the 2025 Calendar
September 17, 2025 Wednesday, 2:00 PM	[Report Item 1] Labor Updates [Discussion Item 1] D-Link 2026 (Year 115) Annual Calendar [Proposal 1] Proposed Adjustments to Family Care Leave [Proposal 2] Proposal Regarding Late Arrival and Leave
December 19, 2025	[Discussion Item 1] Confirmation that

Meeting Date/Time	Agenda
Friday, 11:00 AM	<p>labor-management meetings may be conducted via video conference as needed</p> <p>[Report Item 1] Labor Force Trends</p> <p>[Report Item 2] Reaffirmation of the Application of Articles 30 and 32 of the Labor Standards Act</p> <p>[Report Item 3] Proposal for Early Dismissal on the Eve of the 2026 Lunar New Year Holiday</p> <p>[Follow-up Item 1] Progress on the review and adjustment of regulations regarding tardiness and leave requests</p> <p>[Discussion Item 2] Setting the meeting schedule for quarterly labor-management meetings in 2026</p> <p>[Recommendation 1] Recommendations for a Family-Friendly Workplace</p> <p>[Proposal 2] Proposals Regarding Company Hardware</p> <p>[Proposal 3] Suggestions for Health Examination Items</p>

- (3) The "Meet the Executive" event aims to provide a platform for employees to interact with senior executives, fostering two-way communication and enhancing employees' understanding of the company's strategies, policies, and operational direction. Past events have featured presentations by the Chairman, CEO, and Senior Vice President of Sales, covering topics such as strategic vision sharing and Q&A sessions with employees. In 2025, the events were hosted by managers from the Product Center and Business Center, adopting a more relaxed, interactive format. The sessions focused on sharing work experiences and management insights to foster cross-departmental communication and the transfer of organizational knowledge.

Two sessions were held this year, with a cumulative total of 22 participants. One session was specifically designed for the company's international employees with a multicultural theme, covering exchanges of life experiences, discussions on cultural differences, and perspectives on work, which helped enhance cross-cultural understanding and organizational inclusivity. These initiatives also align with the company's ESG talent development and Diversity & Inclusion (D&I) initiatives.

The company will continue to adjust topics and formats based on organizational needs to increase employee engagement and communication effectiveness, thereby strengthening internal communication mechanisms and fostering a sense of cohesion in the workplace.

- (4) The D-Link Employee Welfare Committee holds regular meetings to provide relevant benefits to employees. In 2025, the committee convened a total of six meetings.
- (5) Employees are a vital asset to the company's sustainable development. Through employee experience surveys, we gain insight into employee sentiments, enhance communication with stakeholders, and develop improvement plans based on the survey results. In December 2025, the Human Resources Department conducted the annual employee experience survey. The "2025 Employee Experience Survey" was administered via the third-party survey platform using the "104 Employee Experience Survey System." The survey period was from December 30, 2025, to January 13, 2026. During the survey period, the total number of active employees in Taiwan was 374, with 368 respondents, resulting in a survey coverage rate of 98.40%. The

actual completion rate was 75.3%, an increase of 1.5% from last year; the valid response rate was 69.3%, an increase of 2% from last year; the overall satisfaction score was 4.51, an increase of 0.22% from last year's 4.50. This survey was conducted anonymously using a six-point scale (with a maximum score of 6) to avoid middle-of-the-road responses. The survey covered nine key dimensions: "Leadership," "Culture," "Collaboration," "Sustainability," "Work Performance," "Engagement," "Development," "Promotion," and "Compensation." "Engagement" further encompasses "value alignment," "effort commitment," and "retention intent."

The results of the 2025 survey are as follows:

Main Dimensions		Telecommunications and Communications Related Industries	2025 Score (6-point scale)	2024 Scores (6-point scale)	Change
Leadership		PR 61	4.79	4.82	-0.62%
Compensation		PR 56	4.00	3.77	6.10%
Collaboration		PR 57	4.73	4.77	-0.84%
Work Performance		PR 57	4.62	4.61	0.22%
Advocacy		PR 49	4.14	4.19	-1.19%
Development		PR 61	4.26	4.14	2.90%
Sustainability		PR 46	4.64	4.78	-2.93%
Cultural Strength		PR 64	4.77	-	-
Engagement	Value Alignment	PR 45	4.14	4.29	-3.50%
	Commitment to Effort	PR 56	4.60	4.60	0.00%
	Retention Intent	PR 63	4.39	4.20	4.52%
Overall Experience		PR 56	4.51	4.50	0.22%

* No data available for the "Cultural Strength" dimension in the 2024 survey

In response to the survey results, the company will continue to improve and enhance the following in 2026:

- Continuously optimize the company's compensation and benefits systems:
 - In addition to existing compensation tools such as annual salary adjustments, retention incentives, and restricted stock units, we will assess the feasibility of other compensation systems based on the company's financial capacity. We will also continue to identify employee needs through diverse communication channels and improve and enhance employee benefits.
- To enhance the team's sense of shared values, we will continue to promote internal communication:

In addition to ensuring operational transparency through annual reports and ESG reports, the company will foster organizational cohesion by publishing a quarterly group newsletter. We will also encourage employee participation in labor-management meetings to maintain open lines of communication.

5. Measures to Protect Employee Rights

In safeguarding employee rights, the Company not only strictly complies with relevant laws and regulations but also ensures that management addresses employee needs by improving both software and hardware facilities. In profitable years, the Company distributes employee bonuses in accordance with the Articles of Incorporation, allowing employees to share in the results of the Company's operations.

Additionally, the Company has established an internal grievance channel. Employees may file complaints through the following channels:

Complaint Hotline: (02) 6600-0123 ext. 1850 (Protecting You)

Dedicated Complaint Mailbox: Complainants may deposit their complaints in the dedicated mailbox located next to the HRD mailbox on the first floor of the company, or mail them to: D-Link 850 Employee Complaint Mailbox, No. 289, Xinhua 3rd Road, Neihu District, Taipei City 114.

Dedicated Complaint Email: dlink850@dlinkcorp.com (D-Link Protects You).

In 2024, one employee complaint (non-sexual harassment) was received, which was processed in accordance with relevant procedures and feedback was provided to the complainant.

6. Measures for Protecting the Work Environment and Employee Safety

In addition to complying with regulations and guidelines from central competent authorities, the Company has also obtained ISO 9001 Quality Management System certification (valid from November 2, 2022, to November 1, 2025), the ISO 14001 Environmental Management System (certificate valid from October 29, 2024, to October 29, 2027), and the latest version of the ISO 45001 Occupational Health and Safety Management System (certificate valid from January 31, 2025, to January 30, 2028). Through these professional certifications, the company has further strengthened environmental protection and occupational safety and health management for employees, thereby implementing protective measures to safeguard the work environment and the physical safety and health of staff. Relevant operational activities are as follows:

6.1 Physical examinations for new employees and health checkups for current employees

6.2 Identification, assessment, and control of workplace hazards

6.3 Management of machinery, equipment, and tools

6.4 Labeling and general awareness of hazardous and harmful substances

6.5 Planning and Implementation of Sampling Strategies for Hazardous Work Environments

6.6 Safety Assessment of Processes or Construction Activities in Hazardous Workplaces

6.7 Procurement Management, Contracting Management, and Change Management

6.8 Establishment of Occupational Safety and Health Standards

6.9 Regular Inspections, Focused Inspections, Operational Checks, and Site Patrols

6.10 Occupational Safety and Health Training

6.11 Management of Personal Protective Equipment

6.12 Health Examinations, Health Management, and Health Promotion

6.13 Collection, Sharing, and Utilization of Occupational Safety and Health Information

6.14 Emergency Response Measures and Training

6.15 Investigation, Handling, and Statistical Analysis of Occupational Accidents, Near Misses, and Incidents Affecting Physical and Mental Health

6.16 Occupational Safety and Health Management Records and Performance Evaluation Measures

Specifically, in FY 2024, risk assessments were completed for 32 units, with no unacceptable risks identified; regulatory compliance audits were conducted quarterly, resulting in updates to 6 regulatory provisions, with a total of 35 applicable regulations; internal audits in FY 2024 revealed no deficiencies requiring correction; Regarding automated inspections: forklifts undergo annual and monthly routine inspections, with pre-operation checks conducted daily; elevators undergo annual and monthly routine inspections, with maintenance and repairs performed as needed based on reports; high- and low-voltage electrical equipment undergoes routine inspections every six months; fire safety equipment inspections are reported annually; and building public safety inspections are reported every two years. The reporting and on-site inspection by the Department of Urban Development were completed in July 2023, with no deficiencies identified; To ensure smooth evacuation in the event of an emergency, two self-defense fire brigade training sessions and drills were completed in 2024. Personnel from the Neihu Fire Station were dispatched to conduct the training to ensure its effectiveness, and the results of the drills were reported to the fire station.

- (2) Losses incurred due to labor-management disputes in the most recent fiscal year and up to the date of publication of this annual report (including findings from labor inspections regarding violations of the Labor Standards Act; the report must specify the date of the penalty, the reference number of the penalty, the relevant statutory provisions violated, the details of the violation, and the content of the penalty), along with disclosure of estimated amounts for current and potential future losses and corresponding measures. If a reasonable estimate cannot be made, the facts justifying the inability to make such an estimate must be explained: None.**

VI. Information Security Management

- (1) Describe the information security risk management framework, information security policies, specific management plans, and resources allocated to information security management.**

1. Information Security Risk Management Framework

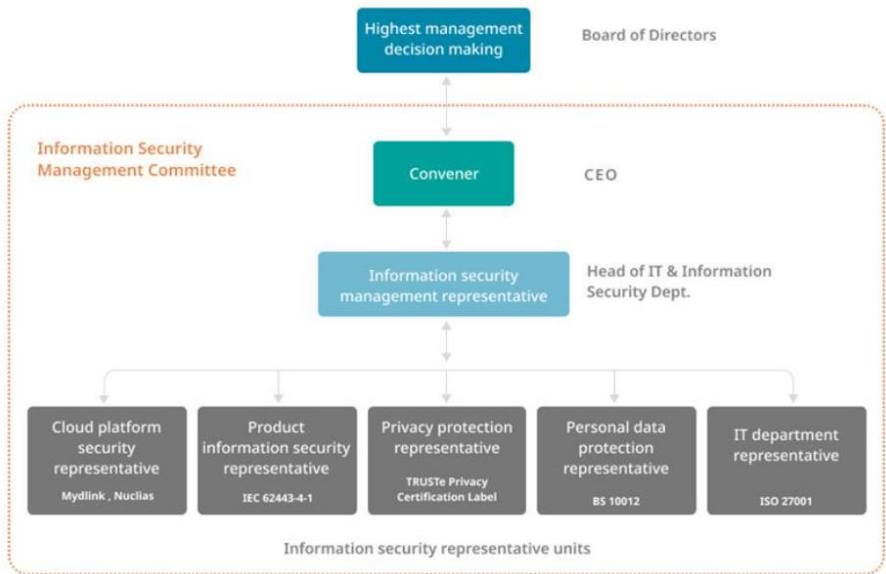
- (1) D-Link Information Security Governance Organization

The Company has established an "Information Security Management Committee," chaired by the CEO, to oversee company-wide information security policies. To ensure effective management of information and communication security, the Company has formulated the "Information Security Management Policy" in accordance with the ISO/IEC 27001:2022 international standard for information security management systems and the "Guidelines for the Establishment of Internal Control Systems by Publicly Traded Companies." Additionally, the "Information Technology and Security Department" has been established as the dedicated information security unit. The head of the information security department serves as the Information Security Manager, coordinating the formulation, implementation, risk management, and compliance audits of information security and protection-related policies. Furthermore, each unit involved in information security operations (including product, personal data, privacy, and information security)

designates an Information Security Representative. The Information Security Management Committee meets twice a year to discuss information security policies and other major information security-related issues, oversee the operational execution of all information security-related units across the company and the effectiveness of information security risk management mechanisms, and regularly report to the Board of Directors on the implementation results of the overall information security management organization's operations and systems, to ensure the confidentiality, integrity, availability, and legality of information assets.

(2) D-Link Information Security Organizational Structure

D-Link Information Security Organization



2. Information Security Policy

(1) D-Link Information Security Management Strategy and Framework

A. The Company has obtained certification for the “ISO/IEC 27001:2022 Information Security Management System (ISMS)” international standard. The certificate is valid from October 16, 2020, to October 15, 2026. Through the implementation of the ISO 27001 Information Security Management System, the Company has strengthened its incident response capabilities to protect the security of both corporate and customer assets. In the third quarter of 2023, we successfully passed the external audit and obtained certification for the new three-year ISO/IEC 27001:2013 international standard. We completed the transition to ISO/IEC 27001:2022 within the 2024 deadline, incorporating the new standard's information security controls into our company's security management framework to further strengthen our information security

protection.

- B. The company has obtained certification for the international standard "IEC 62443-4-1:2018 Secure Product Development Lifecycle Requirements." We adhere to strict security protocols throughout the entire product lifecycle, from design and development to testing and deployment.
- C. Our company has obtained certification under the international standard "BS 10012:2017 Personal Information Management System (PIMS)." The current certificate is valid from December 1, 2021, to November 30, 2027, and governs all relevant procedures and applicable documents, in addition to complying with the requirements of the EU General Data Protection Regulation (GDPR).
- D. The Company obtained the "TRUSTe Privacy Seal" in 2022. To fulfill our commitment to privacy protection and security, the Company has been working closely with TrustArc Inc., a globally recognized authority in data privacy management, since 2014. TrustArc provides services including privacy assessments, certification, and monitoring tools. All of the Company's external service websites and their domains have passed TrustArc's audits and certification and have obtained the TRUSTe Privacy Seal. In 2025, the Company will continue to comply with all requirements of the seal to ensure the protection of customer data privacy.

(2) Enterprise Information Security Risk Management and Continuous Improvement Framework

The Company has long been dedicated to the development of network equipment and services. Information security is one of the Company's top priorities and areas of focus, encompassing employees, the organization, suppliers, and operational-related information, data, and hardware and software equipment. The Company adheres to the ISO 27001:2022 Information Security Management System standard, establishes information security policies, and strengthens information security management to ensure that critical information assets are protected from internal and external, intentional or accidental threats, thereby maintaining the confidentiality, integrity, and availability of information; Through information asset and risk management procedures, we establish and maintain the company's critical information assets using the "Plan-Do-Check-Act" (PDCA) cycle to ensure the continuous operation of our business, mitigate business risks, enhance service quality, and ensure that all information security policies, procedures, and operational guidelines are consistently and effectively implemented throughout the company.

3. Specific Management Plan

(1) Information Security Protection and Control

Network Security	<ul style="list-style-type: none">• Implement advanced technologies to perform system scans and software updates, strengthen software firewalls and system controls, and prevent the spread of computer viruses.
Device Security	<ul style="list-style-type: none">• Establish robust endpoint antivirus and scanning mechanisms to prevent ransomware and malware from entering the company.• Email System Enhance detection of malware and

	Trojan horse attachments.
Application Security	<ul style="list-style-type: none"> Establish security checks, evaluation criteria, and improvement goals for the application development process. Continuously strengthen application security controls and patch any potential vulnerabilities.
Access Control	<ul style="list-style-type: none"> Establish user password management mechanisms, network security service mechanisms, and methods for segregating internal and external networks; regulate remote work usage to maintain network and data security.
Password and Key Management	<ul style="list-style-type: none"> To ensure the confidentiality of the company's system operations and accounts, implement necessary password and key management to minimize the risk of leaks and appropriately protect the company's sensitive information.
Business Continuity Management	<ul style="list-style-type: none"> To ensure the continuous operation of the company's business, business continuity plans for critical systems shall be established and implemented through annual drills.
Information Security Incident Management	<ul style="list-style-type: none"> To mitigate the damage caused by information security incidents, establish procedures for reporting and handling such incidents.

(2) Review and Continuous Improvement

Training and Awareness	<ul style="list-style-type: none"> Enhance employee awareness of social engineering attacks via email and implement phishing email detection and prevention measures. Conduct regular business continuity drills to enhance employees' cybersecurity awareness.
Information Security Risk Management and Monitoring	<ul style="list-style-type: none"> Engage a third party to conduct regular information security assessments of the company: <ul style="list-style-type: none"> ISO/IEC 27001:2022 Information Security Management System IEC 62443-4-1:2018 Product Security Development System Certification BS 10012:2017 Personal Data Protection Management System
External Threat Detection and Protection	<ul style="list-style-type: none"> Engaging a third party to conduct regular vulnerability scans, collect external threat intelligence on a regular basis, and perform risk assessments based on the intelligence to strengthen protection against external cybersecurity threats. The Company has joined the Taiwan Computer Emergency Response Team and Coordination Center (TWCERT/CC) to regularly collect external threat intelligence. Based on this intelligence, risk assessments are conducted, and information security personnel verify

	and track the results of each intelligence handling process to strengthen protection against external information security threats.
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4. Resources Allocated to Information Security Management

In 2025, the Company’s achievements in implementing information security measures included passing three information security certifications: ISO/IEC 27001:2022 Information Security Management System, IEC 62443-4-1:2018 Product Security Development System, and BS 10012:2017 Personal Data Protection Management System.

In 2025, the Company conducted more than 20 internal and external information security-related meetings or training sessions. Quarterly information security awareness campaigns were conducted for all employees via the internal website, and two company-wide information security training sessions and four company-wide information security simulation tests were held. Additionally, the dedicated information security unit has one full-time staff member and six supporting network administrators and operations personnel, all of whom receive at least 24 hours of professional information security training annually.

(2) List the losses incurred, potential impacts, and response measures resulting from major information and communication security incidents during the most recent fiscal year and up to the date of publication of the annual report. If such losses or impacts cannot be reasonably estimated, explain the reasons why a reasonable estimate is not possible.

1. In October 2025, our company passed the ISO/IEC 27001:2022 information security audit with no significant deficiencies. Furthermore, there have been no major information security incidents, such as violations of information security, customer data breaches, or fines.
2. In October 2025, the Company passed the BS 10012:2017 personal data protection audit with no significant deficiencies. Furthermore, there were no major information security incidents involving violations of information security or personal data protection, nor were there any incidents resulting in the leakage of customer or employee information or fines.

Furthermore, there were zero complaints filed against the Company by third parties or regulatory authorities regarding violations of customer personal data protection or loss of customer data by D-Link Corporation that led to legal action.

VII. Material Contracts: None.

V. Review and Analysis of Financial Conditions and Performance, and Risk Factors

I. Financial Condition

Unit: NTD thousand

Item \ Year	FY 2024	FY 2025	D iffERENCE	
			Amount	%
Current Assets	11,555,383	10,421,882	(1,133,501)	(10)
Property, Plant, and Equipment	2,310,350	2,307,381	(2,969)	-
Intangible Assets	816,944	772,542	(44,402)	(5)
Other Assets	1,807,888	2,321,704	513,816	28
Total Assets	16,490,565	15,823,509	(667,056)	(4)
Current Liabilities	4,072,677	4,251,770	179,093	4
Non-current Liabilities	917,733	818,449	(99,284)	(11)
Total Liabilities	4,990,410	5,070,219	79,809	2
Share Capital	6,024,275	6,022,424	(1,851)	-
Capital Surplus	1,364,834	1,349,634	(15,200)	(1)
Retained Earnings	3,110,892	2,524,090	(586,802)	(19)
Other components of Shareholders' Equity	1,000,154	857,142	(143,012)	(14)
Total Equity	11,500,155	10,753,290	(746,865)	(6)

Note: These figures represent the consolidated company's operating results only.

Analysis of changes in the percentage increase or decrease exceeding 20%:

1. The increase in other assets for the current period was primarily due to the increase in financial assets measured at fair value through profit or loss – non-current.
2. The changes in other items are exempt from analysis as the change amounts do not exceed 20%, in accordance with regulations.

II. Financial Performance

(1) Comparative Analysis Table of Financial Performance

Unit: NTD thousand

Item \ Year	FY 2024	FY 2025	Amount	Percentage (%)
			Increased/Decreased	
Net Operating Revenue	14,395,043	13,367,019	(1,028,024)	(7)
Operating Costs	10,690,753	10,079,104	(611,649)	(6)
Gross Profit	3,704,290	3,287,915	(416,375)	(11)
Operating Expenses	3,904,449	3,625,597	(278,852)	(7)
Net operating Income	(200,159)	(337,682)	(137,523)	(69)
Non-operating Income and Expenses	562,796	147,133	(415,663)	(74)
Net Income Before Tax from Continuing Operations	362,637	(190,549)	(553,186)	(153)
Less: Income Tax Expenses	230,229	215,169	(15,060)	(7)

Net income	132,408	(405,718)	(538,126)	(406)
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Note: These figures represent the consolidated company's operating results only.

Analysis of changes in the percentage increase or decrease exceeding 20%:

1. The decrease in net operating income for the current period was primarily due to a decrease in operating revenue.
2. The decreases in non-operating income and expenses, net income before tax from continuing operations, and net income for the current period were primarily due to an increase in foreign exchange losses and a decrease in valuation gains from financial assets and liabilities in 2025.
3. Then change in other items are exempt from analysis as the amount of change did not reach 20%, in accordance with regulations.

(2) Projected sales volume and its basis, potential impact on the Company's future financial and business operations, and corresponding plans:

This is related to a slight decline in demand for home internet traffic resulting from global reopening, the return to the office, and the stabilization of the tourism industry; however, traffic from 4K/8K video streaming, web browsing, various online games, gaming platforms, generative AI, and social media sites continues to grow. This growth in traffic is closely aligned with the demand for network infrastructure equipment, which includes telecom central office equipment, cloud data center switches and transmission equipment, enterprise-grade switches, wireless base stations, home wireless routers, broadband routers, and mobile routers.

1. Commercial Product Lines

Switches: (1) As the global economy gradually recovers and major economies steadily enter a rate-cutting cycle, corporate capital expenditures are showing a clear trend of recovery. At the same time, the accelerated adoption of generative AI applications has significantly increased demand for computing power and network traffic, further driving the steady expansion of the switch market in the enterprise, telecom, and retail sectors. While driving the implementation of enterprise cloud solutions, the company is accelerating the launch of multiple next-generation switch products to meet diverse customer needs. These include 2.5G switches—the future market mainstream—high-power 10G PoE switches, and high-speed 25G/100G switches. In particular, micro data center switches designed for high performance and low latency will provide critical support for the growing data exchange demands of enterprise high-speed servers. Combined with the stable sales performance of the company's flagship 1G and 10Gbps products, the launch of these new products will not only further strengthen the company's competitiveness in the networking market but also continue to increase its global market share, laying a solid foundation for the company's long-term, steady growth.

- (2) With the full-scale market rollout of Wi-Fi 7 technology, enterprise-grade Wi-Fi 7 wireless access points will officially launch in the middle of the year, providing users with high-speed, low-latency, and more stable network services to deliver an uninterrupted connectivity experience. To address the specific needs of small and medium-sized enterprises, the company will continue to launch upgraded VPN gateways featuring a built-in intelligent management platform. These gateways offer multi-WAN load balancing and failover capabilities, and support 2.5G PoE power delivery, making them suitable for devices such as wireless access points and network cameras. Furthermore, this solution will further optimize the efficiency and

security of remote work by providing centralized management and monitoring of wireless access points, helping enterprises build a secure and easy-to-manage network environment that meets the various needs arising during the digital transformation process.

2. Home Product Line

- (1) Home Wireless Routers: The prevalence of mobile devices, combined with the aforementioned network services, has made the home wireless router the central nervous system of home networking. In addition to continuing to launch routers with the latest Wi-Fi 7 specifications, the company is also working to integrate Matter technology based on artificial intelligence, in conjunction with a series of IoT devices, to build smart home solutions and provide services, with the aim of increasing recurring revenue and ensuring stable profits.
- (2) Digital Cameras (IP Camera) and the Internet of Things (IoT): Among all AIoT devices, digital cameras are the only devices capable of capturing video, serving as the "eyes" of the smart home network. Meanwhile, various IoT sensors function like the body's sensory nerves, responsible for receiving diverse information. This data is transmitted over the network to the router for analysis, triggering corresponding actions. In addition to maintaining close collaboration with suppliers, adopting high-standard cybersecurity protocols, and enhancing the integration of artificial intelligence (AI), we provide value-added cloud-based service applications. In the future, by integrating with a series of Matter-based smart IoT devices, we expect to enhance our competitive edge and increase the proportion of revenue derived from service fees.

3. Telecommunications Product Line

Broadband Network Products:

Market data from 2025 indicates that the fiber-optic market is expected to continue its robust growth, particularly as XGS-PON technology has become the standard for new network deployments worldwide. As the technology matures and costs decline, the market share of XGS-PON (10 Gbps symmetrical uplink and downlink) is rapidly increasing to address the "symmetrical" upload demands driven by massive video and audio traffic, such as data transmission for training large Generative AI models, 8K live streaming by influencers, and 4K/120fps short-form video platforms.

Mobile Broadband Products:

As 5G coverage gradually expands, 5G Fixed Wireless Access (FWA) has emerged as a critical broadband access solution due to its advantages of rapid deployment and low cost. It significantly reduces operators' fiber deployment costs and enhances broadband network coverage. Furthermore, the integration of 5G technology with artificial intelligence and cloud computing has spawned various applications and services, such as vehicle-to-everything (V2X), smart surveillance, and remote industrial control, making it one of the key infrastructure pillars for the Internet of Things (IoT).

The Company has launched a range of Sub-6 5G outdoor and indoor routers, 5G mobile hotspots, and 5G USB modems, and has successfully captured market share. This year, we will focus on developing 4G/5G Wi-Fi 7 indoor routers and vertically integrated applications. By combining products, management platforms, and services, we will provide a series of application service solutions for smart vehicles, smart industry, and smart energy to meet the growing mobile connectivity demands across various industries.

III. Cash Flow

(1) Analysis of Changes in Cash Flows for the Most Recent Fiscal Year

Unit: NTD thousand

Cash Balance at Beginning of Period (1)	Net Cash Flow from Operating Activities for the Year (2)	Net cash inflows (outflows) from investing and financing activities and the effects of exchange rate changes for the year (3)	Net Cash (Deficit) (1) + (2) + (3)	Remedial Measures for Cash Shortfall	
				Investment Plan	Financial Management Plan
4,416,806	(211,608)	(1,033,963)	3,171,235	—	—
<p>Analysis of Changes in Cash Flows for the Current Year:</p> <ul style="list-style-type: none"> • Operating Activities: Primarily consisted of cash outflows resulting from the net loss before tax and an increase in operating assets (net). • Investing Activities: Primarily consisted of cash outflows from the acquisition of financial assets and property, plant, and equipment during the current year. • Financing Activities: Primarily consisted of cash outflows from the payment of cash dividends, repayment of lease principal, and repayment of bank loans by the subsidiary Cameo Communications. • Foreign Exchange Effects: Primarily consisted of cash outflows resulting from the aggregate effects of currency translation adjustments in the financial statements of subsidiaries. 					

(2) Plan to Address Liquidity Shortages: The Company does not currently face any liquidity shortages.

(3) Cash Flow Analysis for the Coming Fiscal Year (FY 2026) : The Company manages all cash expenditures based on available cash and cash flows from operating and investing activities, with the goal of maintaining stable cash flow. It also assesses financial market conditions and prudently plans financing activities to ensure adequate funding.

IV. Impact of Significant Capital Expenditures in the Most Recent Fiscal Year on Financial Operations: None.

V. Investment Policy for the Most Recent Fiscal Year, Primary Reasons for Profits or Losses, Improvement Plans, and Investment Plans for the Coming Year

- (1) The Company's 2025 standalone financial statements recognized a loss on investments of NT\$484,496 thousand (a loss of NT\$15,924 thousand on a consolidated basis). The loss was primarily attributable to the impact of market contraction in Europe, which resulted in the operating performance of the investee companies falling short of expectations. To address changes in the external operating environment, the Company has implemented organizational adjustments and operational structure optimization to enhance overall operational efficiency and mitigate the impact of market volatility.
- (2) In addition to post-investment operational management, the Company will continue to prudently evaluate investment plans in the future in accordance with business development and operational needs to strengthen the Company's market competitiveness.

VI. Risk Factors: The following matters for the most recent fiscal year and as of the date of publication of the annual report should be analyzed and evaluated

(1) The impact of interest rate and exchange rate fluctuations, as well as inflation, on the Company's profit and loss, and future countermeasures:

	Unit: NT\$ thousand	
Item	FY 2024	FY 2025
Net Interest Income/Expense	108,197	90,040
Net foreign exchange gain or loss (Note 1)	162,526	(123,831)

Note 1: Includes gains and losses from the valuation of financial assets and liabilities but excludes gains and losses from the valuation of equity instruments.

Countermeasures:

1. Regarding interest rates, influenced by the global cycle of interest rate cuts, the Company's interest income from U.S. dollar deposits has decreased. Additionally, in response to operational planning adjustments in 2025, the Company adjusted its capital allocation, resulting in a reduction in overall cash holdings compared to the previous year. Consequently, the consolidated net interest income for 2025 was NT\$90,040 thousand. The Company will continue to monitor international interest rate trends and adjust asset allocation based on funding needs to mitigate interest rate volatility risks.
2. Regarding exchange rates, the Company's overall income and expenditure structure is primarily based on holding a net foreign currency position. As a general principle, the Company employs routine hedging strategies for exposed positions to mitigate the impact of exchange rate fluctuations. Consolidated foreign exchange losses for the 2025 fiscal year amounted to NT\$123,831 thousand. In addition to including related hedging costs, this figure was also influenced by the appreciation of the New Taiwan Dollar and the functional currencies of certain subsidiaries against the U.S. dollar during the 2025 fiscal year, resulting in valuation losses on foreign currency assets.

The Company closely monitors changes in foreign exchange exposure in real time, has established rigorous control procedures, and conducts prudent hedging operations using derivative instruments. Additionally, the Company appropriately manages transaction costs associated with currency exchange and derivative transactions, regularly tracks market information and research reports, and formulates appropriate hedging strategies based on the degree of exchange rate market volatility, dynamically adjusting hedging ratios to mitigate the impact of exchange rate fluctuations on the Company's profit and loss.

3. In recent years, inflation has not had a significant impact on the Company's profit and loss. The Company will continue to monitor overall economic changes and market conditions to mitigate the impact of inflation on its profit and loss.

(2) Policies regarding high-risk, highly leveraged investments, lending to third parties, endorsements and guarantees, and derivative transactions; primary causes of profits or losses; and future measures:

The Company does not engage in high-risk, highly leveraged investments; however, based on the principle of effective utilization of Group resources, it does provide loans to

subsidiaries and issue endorsements and guarantees for subsidiaries. All such activities are conducted in accordance with the Company's procedures for lending funds to third parties, procedures for endorsements and guarantees, and relevant laws and regulations. Derivative transactions are conducted for the purpose of hedging foreign exchange risks and mitigating exchange rate fluctuations. These transactions are carried out in accordance with the Company's procedures for the acquisition or disposal of assets and the procedures for derivative financial instrument transactions, and the execution and profit/loss status are reported to the Board of Directors on a regular basis. Information regarding the aforementioned derivative transactions is disclosed monthly on the Taiwan Stock Exchange's Public Information Observation Station in accordance with regulations for investors' reference.

(3) Future R&D Plans and Projected R&D Expenditures:

The planned R&D expenses for 2026 cover development projects for various product categories, including commercial switches, wireless products, consumer wireless and IoT products, and industrial and mobile M2M and 4G/5G products. These efforts extend to solution integration across multiple fields and the R&D of various management platforms. The Company's standalone R&D expenditure is projected to be approximately NT\$298,830,899.

(4) Impact of Significant Domestic and International Policy and Legal Changes on the Company's Financial and Business Operations and Corresponding Measures: None.

(5) Impact of technological changes (including cybersecurity risks) and industry shifts on the Company's financial and business operations, and corresponding measures:

The Company has established comprehensive cybersecurity measures for its networks and computer systems; however, it cannot guarantee that the computer systems responsible for controlling or maintaining critical corporate functions—such as operations and accounting—can completely avoid cyberattacks from any third party that could paralyze the systems. These cyberattacks involve unauthorized intrusion into the Company's internal network systems to carry out activities that disrupt operations and damage the Company's reputation. In the event of a severe cyberattack, the Company's systems may lose critical data, and operations may consequently come to a halt.

The Company continuously reviews and evaluates its information security policies and procedures and continuously strengthens and updates its information security protection systems to ensure their appropriateness and effectiveness; however, it cannot guarantee that the Company will not be affected by emerging risks and attacks in the rapidly changing landscape of information security threats.

Cyberattacks may also attempt to steal the Company's trade secrets and other confidential information, such as proprietary information of customers or other stakeholders, as well as employees' personal data. Malicious hackers may also attempt to introduce computer viruses, destructive software, or ransomware into the Company's network systems to disrupt the Company's operations, extort or blackmail the Company, gain control of computer systems, or spy on confidential information. These attacks may result in the Company having to compensate customers for losses due to order delays or interruptions; or incur substantial costs to implement remedial and improvement measures to strengthen the Company's cybersecurity systems; or expose the Company to significant legal liability arising from legal proceedings or regulatory investigations related to the leakage of information regarding employees, customers, or third parties to whom the Company owes a duty of confidentiality.

To prevent and mitigate the damage caused by such attacks, the Company implements

and continuously updates relevant improvement measures, such as: continuously updating and strengthening antivirus mechanisms to prevent hacker and malware intrusions; strengthening network firewalls and network controls to prevent the cross-machine spread of computer viruses; introducing advanced solutions to detect and handle malware; enhancing phishing email detection; conducting regular employee training; and commissioning external experts to perform information security assessments.

(6) Impact of Changes in Corporate Image on Corporate Crisis Management and Response Measures:

The Company places great importance on its corporate reputation, actively protects its corporate image, and is committed to participating in social initiatives. The Company has identified relevant risks and formulated communication strategies for internal and external stakeholders to protect its corporate image and goodwill.

(7) Expected benefits, potential risks, and response measures regarding mergers and acquisitions: None.

(8) Expected benefits, potential risks, and response measures regarding plant expansion: None.

(9) Risks and Mitigation Measures Related to Concentration of Purchases or Sales:

The Company's suppliers and customers are all globally renowned major manufacturers. The Company adopts a multi-vendor procurement system to mitigate concentration risk. Product sales are managed by the Company's various branches and are distributed across dozens of countries worldwide, including Europe, the Americas, and the Asia-Pacific region, thereby eliminating the risk of sales concentration.

(10) Impact on the Company, risks, and countermeasures resulting from significant transfers or changes in equity holdings by directors or major shareholders holding more than 10% of the shares: None.

(11) Impact, risks, and countermeasures regarding changes in control: None.

(12) Litigation or non-litigation matters: The Company shall disclose any major litigation, non-litigation, or administrative disputes involving the Company, its directors, general manager, de facto responsible persons, major shareholders holding more than 10% of the shares, or subsidiaries—whether already adjudicated or still pending—whose outcomes may have a material impact on shareholders' equity or securities prices. Such disclosures shall include the facts in dispute, the amount in dispute, the date the proceedings commenced, the principal parties involved, and the status of the case as of the date of publication of the annual report: None.

(13) Other Significant Risks and Mitigation Measures:

To comply with the requirements of the "Corporate Governance 3.0 – Blueprint for Sustainable Development" and the "Code of Practice for Risk Management of Listed and OTC Companies" issued by the Financial Supervisory Commission, the Company engaged KPMG Anhou Enterprise Management Co., Ltd. to provide risk management optimization services to establish risk measurement standards, identify the Company's top ten annual risks, and manage risk items through Key Risk Indicators (KRIs). The Company reported the implementation status of the FY2025 Risk Management Action Plan to the Board of Directors on March 10, 2026. The key risks and corresponding measures are as follows.

1. Organizational functions and operational models of subsidiaries: Strengthen the management of subsidiaries, implement organizational efficiency improvement plans for each subsidiary, and track implementation progress.

2. Cost Impact on Price Competitiveness: Leverage the global supply chain to strengthen the company's product price competitiveness in the market.

VII. Other Important Matters: None.

VI. Special Notes

I. Information on Affiliated Companies

(1) Organizational Chart of Affiliated Companies:

Please refer to the Market Observation Post System
(<https://mops.twse.com.tw/mops/#/web/home>)/Electronic Document
Downloads/Affiliated Companies' Three-Report Section

(2) Basic Information on Affiliated Companies:

Please refer to the Taiwan Stock Exchange Corporation
(<https://mops.twse.com.tw/mops/#/web/home>)/Electronic Document
Downloads/Affiliated Companies Three-Forms Section

(3) Information on Shareholders Common to Entities Presumed to Have a Controlling or Subordinate Relationship: None.

(4) Information on Directors, Supervisors, and General Managers of Each Affiliated Company:

Please refer to the Taiwan Stock Exchange Corporation
(<https://mops.twse.com.tw/mops/#/web/home>)/Electronic Document
Downloads/Affiliated Companies' Three-Document Section

(5) Operating Status of Each Affiliated Company:

Please refer to the Taiwan Stock Exchange Corporation
(<https://mops.twse.com.tw/mops/#/web/home>)/Electronic Document
Downloads/Affiliated Companies' Three-Report Section

(6) Consolidated Financial Statements of Affiliated Companies:

Same as the consolidated financial statements of the parent and subsidiary companies.
Please refer to the Market Observation Post System
(<https://mops.twse.com.tw/mops/#/web/home>)/Electronic Document
Downloads/Affiliated Companies' Three-Report Section

II. Status of Private Placements of Securities for the Most Recent Fiscal Year and as of the Date of Publication of the Annual Report: None.

III. Other Necessary Supplementary Information: None.

IV. Matters occurring during the most recent fiscal year and up to the date of publication of the annual report that have a material impact on shareholders' equity or securities prices as defined in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act: None.

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