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▼ Correction of D-Link’s 2023 Sustainability Report

Chapters of 2023 Report	Page	Original Content	Recompiled / Corrected Content
2.6.3 Operating Status	61	<p>▼ Risk Matrix Diagram</p>	<p>【Title Revision】 ▼ Risk Matrix of 2023</p>
3.5.3 Supplier Classification Management System	93	<p>In 2023, 31 suppliers have been registered in the Company's qualified suppliers list</p>	<p>In 2023, 34 suppliers have been registered in the Company's qualified suppliers list</p>



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Management Approach for Material Topics

● Direct impact ○ Indirect impact

Ranking	Material Issues	Aspect	GRI	Change of Ranking	Significance for D-Link	Impacts on Value Chain	Major Stakeholders	Short / Medium / Long-Term Goals	Response Policies and Measures	Administrative Actions	Corresponding Chapter
1	Talent Selection, Recruitment and Retention	S	201-3 401-1 401-2 401-3 404-1 404-3	▲	D-Link is a knowledge-intensive technology company, so human resources play a crucial role in the competitiveness of its products and services. In addition, the Company's operating territory has expanded globally, and it has a considerable organizational scale, which also demonstrates that it shoulders the key talent cultivation responsibility.	○ Suppliers / Business Partners ● D-Link / Subsidiaries ○ Customers / Clients	Employees Shareholders / Investors	<b>Short-Term</b> <ul style="list-style-type: none"><li>• Formulate succession plans for key positions.</li></ul> <b>Medium-Term</b> <ul style="list-style-type: none"><li>• Optimize the salary competitiveness.</li></ul> <b>Long-Term</b> <ul style="list-style-type: none"><li>• Establish an attractive and inclusive career development environment, strengthen talent competitiveness and organizational resilience, and become a long-term trusted and recognized employment brand for employees.</li></ul>	D-Link has built an all-round learning education and training system based on the Company's strategy, vision and values. At the same time, it recruits potential talents through various campus cooperation programs, and uses a market-competitive salary policy and benefit system to provide outstanding talents, so that talents continue to grow together with the Company.	D-Link helps recruit talents, develop employee capabilities, and discover senior management through diversified talent recruitment channels, employee training plans, succession plans, education and training, as well as remuneration and performance appraisal, among other measures, while facilitating the development of employees' professional skills.	5.3.1 Labor Overview 5.4.2 Gender Friendliness 5.5.4 Education and Training 5.5.5 Compensation and Performance Appraisal 5.7 Benefits and Retirement System
2	Sustainable Development Strategy	G	Self-defined topics	▲	Corporate sustainability is rooted in the sustainable development of the environment and society. The stable environment and society are the essential foundation for the sustainable development of the enterprise. While pursuing operational profit, D-Link also values the balance of ESG aspects to mitigate related risks and challenges, while grasping possible opportunities and advantages.	● Suppliers / Business Partners ● D-Link / Subsidiaries ● Customers / Clients	Customers / Clients Employees Suppliers / Business Partners Subsidiaries Shareholders / Investors	<b>Short-Term</b> <ul style="list-style-type: none"><li>• Through international ESG assessments and comparisons, we grasp global sustainable development trends and continuously review the suitability of our sustainable development strategies and goals.</li><li>• Incorporate ESG-related indicators into the KPI of units and employees.</li><li>• We continuously organize internal and external sustainability education courses and workshops to enhance the sustainability literacy of our colleagues and shape a sustainable corporate culture.</li><li>• We proactively provide sustainable development and ESG-related news and resources to stakeholders to exert brand influence and strengthen sustainable development momentum.</li><li>• The Company actively responds to government policies, plans diversified cooperation with the cultural industry to build a sustainable ecosystem of cross-disciplinary common wellness and expand the influence of corporate sustainability.</li></ul> <b>Medium-Term</b> <ul style="list-style-type: none"><li>• Implement the sustainable development strategies through the sustainable development program and combining the seven sustainable management capabilities, so as to create culture internally and image externally.</li><li>• Link the sustainable development performance with each employee's KPI.</li><li>• Plan and execute internal ESG proposal competitions within the Company.</li></ul> <b>Long-Term</b> <ul style="list-style-type: none"><li>• Link the functions and industrial characteristics of the networking equipment industry, leading smart living, creating sustainable value together.</li><li>• Gradually achieve the goal of Net-zero emissions by 2050.</li></ul>	A dedicated unit has been established to formulate the Company's sustainable development strategies, implement the promotion of sustainable development policies, and track and manage the results thereof.	D-Link has an ESG Committee to assist the Board of Directors in promoting sustainable development practices to realize the vision of sustainable management ; it also has an ESG Office under the Committee, and through functional ESG Task Force, regular meetings are held every month to review and discuss the Company's core operating capabilities with the heads and responsible colleagues of each center, jointly formulate ESG development strategies, and optimize them on a rolling basis.	1.2 Sustainable Management Structure 1.3 D-Link's Sustainable Value



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3	Ethical Management	G	205-1 205-2 205-3 206-1	▲	A good ethical management is the foundation of sustainable business operation. Relevant risk events may affect operational stability and corporate reputation and may result in financial losses.	○ Suppliers / Business Partners ● D-Link / Subsidiaries	Customers / Clients  Suppliers / Business Partners  Shareholders / Investors	<b>Short-Term</b> <ul style="list-style-type: none"><li>• No ethical management violations, and continue to maintain so.</li></ul> <b>Medium-Term</b> <ul style="list-style-type: none"><li>• The comprehensive education and training of the "Ethical Corporate Management Best Practice Principles" to be provided for all employees. The overall training completion rate to be above 95% and continue to further improve.</li></ul> <b>Long-Term</b> <ul style="list-style-type: none"><li>• Internalize the concept of integrity management into the DNA of all employees and the Company, so that the "Ethical Corporate Management Best Practice Principles" has been highly recognized by the stakeholders and become the highest standard. The introduction of the ISO 37001 certification for ethical management/ anti-bribery-related management systems is assessed.</li></ul>	A culture of ethical management and legal compliance is built to ensure the long-term interests of all stakeholders.	We have established the "Code of Conduct", "Ethical Corporate Management Best Practice Principles" and "Implementation Measures for the Whistleblowing System" among other internal regulations and systems, to uphold and continue to promote a high-standard business ethics culture.	2.4.1 Ethical Management and Anti-Corruption  2.4.4 Compliance with Law and Regulations
4	Supply Chain Management	G	204-1 308-1 308-2 414-1 414-2	▲	Implement due diligence responsibilities and exert market influence to strengthen the sustainability value of the overall industry chain and continuously refine the value chain management strategies of upstream/downstream partners to mitigate the risk of various negative impacts on suppliers, including the ongoing operational management of suppliers, which will directly impact the Company's operations and commitments to customers.	● Suppliers / Business Partners ● D-Link / Subsidiaries ○ Customers / Clients	Suppliers / Business Partners   Subsidiaries	<b>Short-Term</b> <ul style="list-style-type: none"><li>• Build sustainability and resilience of the supply chain.</li></ul> <b>Medium-Term</b> <ul style="list-style-type: none"><li>• Understand the extent of supplier ESG management through supplier survey.</li><li>• Conduct sustainable procurement-related education and training for procurement personnel.</li></ul> <b>Long-Term</b> <ul style="list-style-type: none"><li>• Suppliers' ESG performance is included in the vendor selection criteria.</li></ul>	<ul style="list-style-type: none"><li>• Established the "D-Link Sustainable Procurement Policy" and the "Supplier Code of Conduct" as the highest principles for ESG management of suppliers.</li><li>• regularly evaluate the impact of suppliers on society and the environment.</li><li>• Continue to increase the percentage of local purchases.</li></ul>	<ul style="list-style-type: none"><li>• Through the "Self-Evaluation Form of ESG Implementation", we regularly investigate the ESG conduct of suppliers and encourage suppliers to regularly disclose relevant performance, thereby driving the sustainable development of the overall value chain.</li><li>• Implement risk-graded assessment of suppliers, regularly schedule different audit strategies according to different levels, On-site audits are conducted on major suppliers every year, including ESG audit indicators developed by referring to the Responsible Business Alliance Code of Conduct.</li></ul>	3.5 Supply Chain Management



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5	Green Products	E	301-2 301-3	▲	In response to the rising awareness of green consumption, D-Link leverages industry capabilities to develop products that are highly efficient, energy-saving, disaster-preventive, and packaging-reduced, enabling Customers / Client to support environmental protection with each purchase and use. By launching environmentally friendly products that align with current trends, D-Link maintains its competitiveness in the international market.	● Suppliers / Business Partners ● D-Link / Subsidiaries ○ Customers / Clients	Customers / Clients  Suppliers / Business Partners  Subsidiaries	<b>Short-Term</b> <ul style="list-style-type: none"><li>• Plastic-free packaging for product packaging : remove product packaging bags or replace them with non-plastic packaging materials.</li><li>• Continued introduction of recycled plastics into products with plastic casing.</li><li>• Introduction of recycled metal into products with metal cases.</li><li>• To improve sustainability, replace coated paper in the product documentation with uncoated, wood-free paper made from recycled pulp.</li></ul> <b>Medium-Term</b> <ul style="list-style-type: none"><li>• Sustainable performance is enhanced in product design.</li><li>• Discuss a product recycling plan.</li><li>• Strive for international awards for sustainable products.</li><li>• Assessment of the introduction of ISO 14067 product carbon footprint standard.</li></ul> <b>Long-Term</b> <ul style="list-style-type: none"><li>• Continue to strengthen the influence of D-Link sustainable products.</li></ul>	<ul style="list-style-type: none"><li>• Develop a project plan and increase the proportion of green products year by year, and reduce the impact on the environment by continuously developing green design and reducing resource consumption.</li></ul>	<ul style="list-style-type: none"><li>• Launched the "D-Link Green" program to realize the concept of environmental protection from product design, function, material and packaging.</li></ul>	4.5 Green Products  Sustainability Accounting Standards Board (SASB) Index  Article 4 of the Rules : Sustainability Disclosure Indicators - Communications and Internet Industry
6	Product Quality	G	416-1 416-2 417-1 417-2 417-3	▼	Provide quality products and services to customers and become a leading brand of networking equipment through various stages of control. Quality and stability are closely related to customer losses and reputation, which directly affect market share and competitiveness.	● Suppliers / Business Partners ● D-Link / Subsidiaries ● Customers / Clients	Customers / Clients  Employees  Suppliers / Business Partners  Subsidiaries	<b>Short-Term</b> <ul style="list-style-type: none"><li>• Maintain the completeness of quality management procedures.</li><li>• The rate of major suppliers passing the shipment inspection is higher than 90%.</li></ul> <b>Medium-Term</b> <ul style="list-style-type: none"><li>• 100% of D-Link’s suppliers are compliant with ISO 14001 and have obtained the certificate.</li></ul> <b>Long-Term</b> <ul style="list-style-type: none"><li>• The rate of major suppliers passing the shipment inspection is higher than 95%.</li></ul>	Set up management representatives, establish quality policies, set management goals in accordance with the quality policies and review them regularly for effective management and continuous improvement.	<ul style="list-style-type: none"><li>• We set annual customer satisfaction surveys, supplier management surveys, and product manufacturing quality evaluations based on the quality policy, as well as the quality targets including product manufacturing quality appraisals. We also submit annual quality targets to the management review meeting for resolution and implementation.</li><li>• The President serves as the management representative of the ISO management system. The direction of quality policy is reviewed in the annual management review meeting and adjusted on a rolling basis.</li></ul>	2.4.4 Compliance with Law and Regulations  3.2 Product Quality and Safety





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7	Information Security	G	418-1	▼	Continue to improve the Company's information security management system and strengthen its protection capabilities to comply with domestic and international information security-related regulations and to implement them in daily operations. We are dedicated to mitigating information security risks, maintaining customer trust, preserving the Company's reputation, and sustaining market competitiveness.	● D-Link / Subsidiaries ● Customers / Clients	Customers / Clients Employees Shareholders / Investors Subsidiaries	<b>Short-Term</b> <ul style="list-style-type: none"><li>• Upgrade the wireless network equipment in office space, strengthen management, and improve availability.</li><li>• Introduce HSM 1key management system to all new products.</li><li>• Introduce the cloud-based solution to the source code scanning system, and integrate third-party package security monitoring and SBOM2 functions.</li><li>• Certify all products sold to Europe in response to the CE RED Information Security Regulation EN 18031.</li></ul> <b>Medium-Term</b> <ul style="list-style-type: none"><li>• Establish effective anti-hacking and anti-weak measures on external services or websites, regularly entrust third-party external experts to conduct penetration tests, and continuously optimize the system.</li><li>• Strengthen the automated analysis function of the product security management platform : periodical information security reports, automated risk and authorization type analysis of SBOM, and correlation of detection reports and product versions.</li></ul> <b>Long-Term</b> <ul style="list-style-type: none"><li>• Gradually build a joint defense system for group information security.</li><li>• Purchase insurance coverage based on business needs.</li><li>• Adjust internal safety regulations and product specifications immediately to comply with the latest information security regulations of each country.</li><li>• Establish the D-Link product security testing team, to cultivate the professional skills and professional certifications over the long term, and actively participate in international information security organization activities and resource sharing.</li></ul>	Formulate the "Information Security Management Policy" and establish the "Information Security Management Committee", in order to understand information and communication security according to international standards.	The President serves as the convener of the "Information Security Management Committee" to supervise the Company's information security policy. Each information security-related unit (information, product, personal information, privacy, etc.) must assign an information security representative to participate in information security meetings held twice a year to continuously optimize and regularly perform audits on information security management.	2.4.4 Compliance with Law and Regulations 3.3.5 Information Security Incidents
8	Climate Change Response Actions	E	201-2 302-1 302-3 302-4 305-1 305-2 305-3 305-4 305-5 305-6 305-7	▲	Climate change and carbon management are among the most urgent and significant environmental issues of our time. Global transnational organizations and governments are intensifying regulations to address these challenges. As an international brand, D-Link recognizes the necessity of leveraging our market resources and influence to actively promote the low-carbon transition of the value chain.	● Suppliers / Business Partners ● D-Link / Subsidiaries ○ Customers / Clients	Suppliers / Business Partners  Subsidiaries	<b>Short-Term</b> <ul style="list-style-type: none"><li>• Upgrade CDP evaluation grade to C-grade.</li><li>• Continue to implement energy saving projects.</li><li>• Obtained ISO 46001 Water Efficiency Management System certification.</li></ul> <b>Medium-Term</b> <ul style="list-style-type: none"><li>• Complete the carbon inventory and verification of consolidated subsidiaries.</li><li>• Set the goal to reduce power consumption by 4.5% and water consumption by 2.5% by 2026 using 2021 as the baseline year.</li><li>• Promote active reduction of carbon emissions to the supply chain.</li></ul> <b>Long-Term</b> <ul style="list-style-type: none"><li>• Pass ISO 50001 energy management system certification.</li><li>• Installation of solar photovoltaic equipment.</li><li>• 2030 green power procurement target of 17.5%.</li><li>• Set the goal to reduce power consumption by 30% by 2030 using 2021 as the baseline year.</li><li>• Set the mid-term goal of reducing greenhouse gas emissions by 30% by 2030 with 2021 as the base year. And set the goal to gradually achieve net-zero emission by 2050.</li></ul>	Committing to the 2050 net-zero emissions goal, with a mid-term target set for 2030. We are formulating corresponding strategic goals, tracking performance indicators, and actively leveraging the influence of the D-Link brand in the industrial value chain to enhance the effectiveness of relevant actions.	Introduce the TCFD framework, regularly disclose climate change response performance, and establish relevant indicator targets for continuous tracking and management.	4.2.1 Environmental Policy and Commitments 4.3.1 Response to Task Force on Climate-Related Financial Disclosure (TCFD) Framework 4.3.2 From Inventory to Net-Zero 4.4.1 Energy Management



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9	Human Rights and DEI	S	405-1 405-2 406-1 407-1 408-1 409-1	NEW	As a global enterprise, D-Link values a diverse and inclusive culture and is committed to providing a safe and equal workplace respecting the differences of individuals. We also promote a discrimination-free policy to ensure that all employees are entitled to fair treatment and career development opportunities. At the same time, the Company also strengthens the human rights management mechanism of the supply chain; through continuous monitoring and improvement, the potential human rights risks are reduced, corporate social responsibility is fulfilled, and the sustainable development of the entire industrial chain is promoted.	● Suppliers / Business Partners ● D-Link / Subsidiaries ○ Customers / Clients	Employees  Suppliers / Business Partners	<b>Short-Term</b> <ul style="list-style-type: none"><li>Continuously participate in the DEI initiatives, such as the Talent in Taiwan, to exert the influence of the enterprise.</li><li>Promote the diversified cultural awareness activities, such as the "Date with Supervisors" that arranges events specific to foreign colleagues, and festival thematic activities of various countries, to help employees understand and respect cultural differences.</li></ul> <b>Medium-Term</b> <ul style="list-style-type: none"><li>Based on the results of human rights due diligence, formulate corresponding mitigation and remediation measures, and implement the follow-up management to reduce potential human rights risks.</li></ul> <b>Long-Term</b> <ul style="list-style-type: none"><li>Keep Promoting sustainable human rights risk assessment.</li><li>Create a diverse and inclusive workplace culture, to promote equal participation and respect for differences, allowing employees to grow together in a safe, respectful and inclusive environment, thereby fulfilling the human rights commitment and social responsibility of D-Link.</li></ul>	<ul style="list-style-type: none"><li>The "Human Rights Policy and Management Plan" is formulated to support and implement the initiatives of major international human rights conventions.</li><li>Striving to promote diverse, fair, and inclusive (DEI) policies and plans to protect equal interests of labor human rights for each employee.</li><li>The human rights-related education and training are organized, and included in the orientation as a required course for new employees.</li></ul>	<ul style="list-style-type: none"><li>The human rights due diligence is conducted periodically to identify internal and external human rights-related risks, and formulate mitigation measures.</li><li>We have established diverse and smooth complaint channels. All relevant cases are investigated, responded to, and tracked according to the established procedures, to protect the rights and interests of the complainant and implement the Company's commitment to human rights protection.</li></ul>	2.2.2 Board of Directors 3.5.2 Sustainable Procurement Policy and Measures 3.5.4 Supplier Audit Status 5.2 Human Rights Protection 5.3.1 Labor Overview 5.3.2 Listening Strategy 5.4.2 Gender Friendliness
10	Business Performance	G	201-1 201-4	▼	Pursuing business and financial performance and achieving profitability is the foundation of the Company's sound operation. The economic value generated from the Company's operations will directly affect shareholders' rights, investment scale, growth rate and social feedback.	○ Suppliers / Business Partners ● D-Link / Subsidiaries ○ Customers / Clients	Employees  Shareholders / Investor  Subsidiaries	<b>Short-Term</b> <ul style="list-style-type: none"><li>Continue to cooperate with high-quality ODMs within the conglomerate group to establish a controllable supply chain system with close relationships to reduce costs.</li><li>Constantly reshape D-Link's brand image and enhance brand value from three aspects : specifications and prices, functional performance, and corporate identity.</li><li>Invest in the development of M2M solutions for industrial use and 4G / 5G solutions to expand the target market.</li></ul> <b>Achieve by the End of 2030</b> <ul style="list-style-type: none"><li>Continuously achieve management and provisioning minification of networking products with cloud computing as the main pillar.</li><li>Continuously utilize the synergy of resources within the Group to develop and create the one-stop product services for customers.</li><li>Continuously strengthen partnerships with Tier 2 and Tier 3 carriers to win long-term contracts with localized services.</li></ul>	<ul style="list-style-type: none"><li>Continue to expand production capacity, create product and service features, and build diversified product capabilities.</li><li>Reduce the total inventory through the risk mitigation measures, and in the future, the Company will formulate separate action plans for inventory with longer inventory ages.</li></ul>	<ul style="list-style-type: none"><li>Regularly hold business review meetings, track business performance, fully grasp the operating status and monitor the progress.</li><li>The Board of Directors Meetings are held every quarter to ensure the forward-looking and feasibility of business strategies.</li></ul>	2.5.1 Financial Performance



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		4.3.3 Biodiversity Commitment	119
		5.2.1 Human Rights Policy	135
GRI 2-24	Embedding policy commitments	1.1 Sustainability Vision and Strategies	16
		2.1 Sustainability Strategies and Goals - Governance Aspect	39
		3.1 Sustainability Strategies and Goals - Value Aspect	71
		4.1 Sustainability Strategies and Goals - Environmental Aspect	102
		5.1 Sustainability Strategies and Goals - Social Aspect	129





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GRI 2-25	Processes to remediate negative impacts	5.3.2 Listening Strategy	141
GRI 2-26	Mechanisms for seeking advice and raising concerns	2.4.3 Whistleblowing System	57
GRI 2-27	Compliance with laws and regulations	2.4.4 Compliance with Laws and Regulations	58
GRI 2-28	Membership associations	1.4.3 Initiatives and Organizations	34
GRI 2-29	Approach to stakeholder engagement	1.4.1 Materiality Analysis	27
		1.4.2 Stakeholder	31
GRI 2-30	Collective bargaining agreements	No relevant agreements were signed during the reporting year.	-

▼ Disclosures on Material Topics

GRI Code	Disclosures	Corresponding Chapters	Page
GRI 3 : Material Topics 2021			
GRI 3-1	Process to determine material topics	1.4.1 Materiality Analysis	27
GRI 3-2	List of material topics	1.4.1 Materiality Analysis	27
Talent Selection, Recruitment and Retention			
GRI 3-3	Management of material topics	5.1 Sustainability Strategies and Goals - Social Aspect	129
GRI 201-3	Obligations of defined benefit plans and other retirement plans	5.7.2 Retirement System	166
GRI 401-1	New employee hires and employee turnover	5.3.1 Labor Overview	138
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part time employees	5.7 Benefits and Retirement System	163
GRI 401-3	Parental leave	5.4.2 Gender Friendliness	146
GRI 404-1	Average hours of training per year per employee	5.5.4 Education and Training	152
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	5.5.5 Compensation and Performance Appraisal	153
Sustainable Development Strategy			
GRI 3-3	Management of material topics	1.1 Sustainability Vision and Strategies	16
	Self-defined topics	1.2 Sustainable Management Structure	21
		1.3 D-Link’ s Sustainable Value	24

GRI Code	Disclosures	Corresponding Chapters	Page
Ethical Management			
GRI 3-3	Management of material topics	2.1 Sustainability Strategies and Goals - Governance Aspect	39
GRI 205-1	Operations assessed for risks related to corruption	2.4.1 Ethical Management and Anti-Corruption	54
GRI 205-2	Communication and training about anti-corruption policies and procedures	2.4.1 Ethical Management and Anti-Corruption	54
GRI 205-3	Confirmed incidents of corruption and actions taken	2.4.1 Ethical Management and Anti-Corruption	54
GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.4.4 Compliance with Law and Regulations	58
Supply Chain Management			
GRI 3-3	Management of material topics	3.1 Sustainability Strategies and Goals - Value Aspect	71
GRI 204-1	Proportion of spending on local suppliers	3.5.1 Overview of the Value Chain	92
GRI 308-1	New suppliers that were screened using environmental criteria	3.5 Supply Chain Management	91
GRI 308-2	Negative environmental impacts in the supply chain and actions taken	3.5 Supply Chain Management	91
GRI 414-1	New suppliers that were screened using social criteria	3.5 Supply Chain Management	91
GRI 414-2	Negative social impacts in the supply chain and actions taken	3.5 Supply Chain Management	91
Green Products			
GRI 3-3	Management of material topics	4.1 Sustainability Strategies and Goals - Environmental Aspect	102
GRI 301-2	Recycled input materials used	4.5 Green Products	124
GRI 301-3	Reclaimed products and their packaging materials	SASB Standards Mapping Table	187
		Article 4 of the Operational Guidelines : Enhanced Disclosure Indicators – Telecommunications Network Industry	191
Product Quality			
GRI 3-3	Management of material topics	3.1 Sustainability Strategies and Goals - Value Aspect	71
GRI 416-1	Assessment of the health and safety impacts of product and service categories	2.4.4 Compliance with Law and Regulations	58
		3.2.1 Quality Management	77
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.4.4 Compliance with Law and Regulations	58
		3.2.1 Quality Management	77



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Product Quality			
GRI 417-1	Requirements for product and service information and labeling.	2.4.4 Compliance with Law and Regulations	58
		3.2 Product Quality and Safety	76
GRI 417-2	Incidents of non-compliance concerning product and service information and labeling	2.4.4 Compliance with Law and Regulations	58
		3.2 Product Quality and Safety	76
GRI 417-3	Incidents of non-compliance concerning marketing communications	2.4.4 Compliance with Law and Regulations	58
		3.2 Product Quality and Safety	76
Information Security			
GRI 3-3	Management of material topics	3.1 Sustainability Strategies and Goals - Value Aspect	71
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.4.4 Compliance with Law and Regulations	58
		3.3.5 Information Security Incidents	85
Climate Change Response Actions			
GRI 3-3	Management of material topics	4.1 Sustainability Strategies and Goals - Environmental Aspect	102
GRI 201-2	Financial implications and other risks and opportunities due to climate change	4.3.1 Response to Task Force on Climate-related Financial Disclosure (TCFD) Framework	110
GRI 302-1	Energy consumption within the organization	4.4.1 Energy Management	121
GRI 302-3	Energy intensity	4.4.1 Energy Management	121
GRI 302-4	Reduction of energy consumption	4.4.1 Energy Management	121
GRI 305-1	Direct (Scope 1) GHG emissions	4.3.2 From Inventory to Net-Zero	118
GRI 305-2	Energy indirect (Scope 2) GHG emissions	4.3.2 From Inventory to Net-Zero	118
GRI 305-3	Other indirect (Scope 3) GHG emissions	4.3.2 From Inventory to Net-Zero	118
GRI 305-4	GHG emissions intensity	4.3.2 From Inventory to Net-Zero	118
GRI 305-5	Reduction of GHG emissions	4.4.1 Energy Management	121
GRI 305-6	Emissions of ozone-depleting substances (ODS)	4.2.1 Environmental Policy and Commitments	108
GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.2.1 Environmental Policy and Commitments	108

GRI Code	Disclosures	Corresponding Chapters	Page
Human Rights and DEI			
GRI 3-3	Management of material topics	5.1 Sustainability Strategies and Goals - Social Aspect	129
GRI 405-1	Diversity of governance bodies and employees	2.2.2 Board of Directors	46
		5.3.1 Labor Overview	138
GRI 405-2	Ratio of basic salary and remuneration of women to men	5.4.2 Gender Friendliness	146
GRI 406-1	Incidents of discrimination and corrective actions taken	5.3.2 Listening Strategy	141
GRI 407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	5.2 Human Rights Protection	134
		3.5.2 Sustainable Procurement Policy and Measures	95
		3.5.4 Supplier Audit Status	99
GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	5.2 Human Rights Protection	134
		3.5.2 Sustainable Procurement Policy and Measures	95
		3.5.4 Supplier Audit Status	99
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.2 Human Rights Protection	134
		3.5.2 Sustainable Procurement Policy and Measures	95
		3.5.4 Supplier Audit Status	99
Business Performance			
GRI 3-3	Management of material topics	2.1 Sustainability Strategies and Goals - Governance Aspect	39
GRI 201-1	Direct economic value generated and distributed	2.5.1 Financial Performance	60
GRI 201-4	Financial assistance received from government	2.5.1 Financial Performance	60



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Sustainability Accounting Standards Board (SASB) Index

Topic	Code	Category	Accounting Metric	Corresponding Chapters / Supplementary Explanations	Page
Product Security	TC-HW-230a.1	Quantitative	Description of approach to identifying and addressing data security risks in products	3.2.2 Product Security	78
				3.3 Information Security Management	82
Employee Diversity & Inclusion	TC-HW-330a.1	Quantitative	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees	5.3.1 Labor Overview	138
				5.4.1 Diversified Employment.	145
Product Lifecycle Management	TC-HW-410a.1	Quantitative	Percentage of products by revenue that contain IEC 62474 declarable substances	As a brand, the raw materials of D-Link are generally managed by outsourced companies. However, D-Link requires outsourced companies to comply with EU regulations for products, such as RoHS, REACH, etc. Subsequently, the applicability of IEC 62474 to D-Link products is planned to be investigated in the future and make relevant disclosures.	-
	TC-HW-410a.2	Quantitative	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	N/A D-Link products are not required to obtain environmental protection labels.	-
	TC-HW-410a.3	Quantitative	Percentage of eligible products, by revenue, certified to an energy efficiency certification	The external power supply used by D-Link products 100% complies with the Level 6 energy efficiency standards of the U.S. Department of Energy, and the products exported to Europe also comply with the EU ErP energy specification. Furthermore, there is currently no plan for voluntary energy efficiency certification.	-
	TC-HW-410a.4	Quantitative	Weight of end-of-life products and e-waste recovered; percentage recycled	D-Link has standardized operating procedures and records for the recycling and disposal of scrapped products. The weight of scrap products handled by D-Link in 2024 was 0.61 tons, 100% of which was commissioned to qualified vendors for recycling and disposal. Moreover, based on the total annual sales weight, the recycling ratio was 0.73%.	-
Supply Chain Management	TC-HW-430a.1	Quantitative	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	3.5 Supply chain management	91
	TC-HW-430a.2	Quantitative	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	3.5 Supply Chain Management	91
Materials Sourcing	TC-HW-440a.1	Qualitative	Description of the management of risks associated with the use of critical materials	3.5 Supply Chain Management	91
Activity Metrics	TC-HW-000.A	Quantitative	Number of units produced by product category	Unable to be disclosed due to it involving sensitive information of the Company. Please refer to P.103 of the Company's 2024 Annual Report.	-
	TC-HW-000.B	Quantitative	Area of manufacturing facilities	3.5 Supply Chain Management	91
	TC-HW-000.C	Quantitative	Percentage of production from owned facilities	N/A D-Link is a brand company and does not have production lines.	-

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Task Force on Climate-related Financial Disclosures (TCFD) Index

Dimension	TCFD’s Suggested Disclosures	Corresponding Chapters	Page
Governance	How does the Board of Directors monitor climate-related issues?	4.3 Climate Governance and Actions	109
	How does the management assess and manage climate-related issues?	4.3 Climate Governance and Actions	109
Strategies	The Company identified short-, medium-, and long-term climate change-related risks and opportunities.	4.3 Climate Governance and Actions	109
	Impact of climate-related issues on the Company's business model, strategy, and financial plan.	4.3 Climate Governance and Actions	109
	Scenario analysis (including 2°C or more severe scenarios).	4.3 Climate Governance and Actions	109
Risk Management	Climate-related risk identification and assessment process.	4.3 Climate Governance and Actions	109
	The process of managing climate-related risks.	4.3 Climate Governance and Actions	109
	Explain how the above risk identification and management processes are integrated into the Company's overall risk management system.	4.3 Climate Governance and Actions	109
Metrics and Targets	Whether the evaluation indicators are consistent with the Company's strategy and risk management.	1.1 Sustainability Vision and Strategies	16
		4.3 Climate Governance and Actions	109
	Disclosure of greenhouse gas emissions and associated risks.	4.3.2 From Inventory to Net-Zero	118
	Management objectives and related performance.	4.3.2 From Inventory to Net-Zero	118



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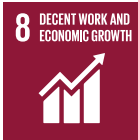
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SDGs Index

Sustainable Development Goals	Management Approaches	Corresponding Chapters	Page
	<ul style="list-style-type: none"><li>• Create a healthy and safe working environment and plan fair, reasonable, and competitive systems, benefits, and incentives.</li><li>• Promote and care for the well-being of external stakeholders through social engagement projects.</li></ul>	5.6.2 Labor Health and Safety Organization, Education and Training, and Work Environment Monitoring 5.6.3 Healthy Workplace 5.8.1 Charity Participation	157 159 168
	<ul style="list-style-type: none"><li>• Construct a comprehensive learning education and training system to enhance the competitiveness of sustainable management.</li><li>• Formulate personal development plans to assist supervisors and colleagues to continuously enhance their career development.</li><li>• Expand web-based education through social engagement projects.</li></ul>	5.5.3 Talent Cultivation Plan 5.5.4 Education and Training 5.8.1 Charity Participation 5.8.2 Industry Development Promotion	150 152 168 176
	<ul style="list-style-type: none"><li>• Build a gender-affirmative work environment.</li></ul>	2.2.2 Board of Directors 5.4 Diversity and Inclusion	46 143
	<ul style="list-style-type: none"><li>• Inventory the various energy consumption and energy intensity in the Company's operation every year, as well as the effectiveness of promoting relevant energy-saving measures.</li><li>• Follow the ISO 14001 environmental management system, set an annual environmental management plan every year, and commit to and implement five major environmental policies.</li></ul>	4.3.1 Response to Task Force on Climate-related Financial Disclosure (TCFD) Framework 4.4.1 Energy Management	110 121
	<ul style="list-style-type: none"><li>• Continue to expand production capacity, create product and service features, and build diversified product capabilities.</li><li>• Create a healthy and safe working environment and plan fair, reasonable, competitive systems, benefits, and incentives to attract and retain key talents.</li></ul>	3.4.1 Innovation Strategies and Practices 5.2.2 Human Rights Risk Assessment and Related Measures 5.3.2 Listening Strategy 5.5.5 Compensation and Performance Appraisal	87 135 141 153

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Sustainable Development Goals	Management Approaches	Corresponding Chapters	Page
	<ul style="list-style-type: none"><li>• Identify relevant risks through due diligence and manage them appropriately.</li><li>• Protect employee rights through human rights protection policies.</li><li>• Provide a suitable complaint channel.</li></ul>	5.4 Diversity and Inclusion 5.4.1 Diversified Employment 5.4.2 Gender Friendliness	143 145 146
	<ul style="list-style-type: none"><li>• Set up management representatives, establish quality policies, set management objectives by quality policies, and review them regularly for effective management and continuous improvement.</li><li>• Protect customers' rights and increase trust by establishing standard operating procedures, conducting regular surveys on customer satisfaction, and reviewing various service management indicators.</li></ul>	1.1 Sustainability Vision and Strategies 3.5.2 Sustainable Procurement Policy and Measures 4.3.3 Biodiversity Commitment 4.5.1 D-Link Green 4.5.2 D-Link Green Pack	16 95 119 125 127
	<ul style="list-style-type: none"><li>• Count the carbon emissions in the Company's operation every year, check the carbon reduction performance year by year, and give employees environmental education regularly.</li><li>• Stipulate related policies according to the ISO 14064 Greenhouse Gas Inventory system.</li><li>• Establish eco-friendly commitments.</li></ul>	4.3 Climate Governance and Actions 4.3.2 From Inventory to Net-Zero 4.3.3 Biodiversity Commitment 5.8.1 Charity Participation	109 118 119 168
	<ul style="list-style-type: none"><li>• Establish supplier management guidelines, incorporate ESG-related impacts and risks, and regularly evaluate the impact of suppliers on society and the environment.</li><li>• Increase local procurement percentage.</li><li>• Collaborate with diverse partners to benefit people and society through various social engagement projects.</li></ul>	3.5.2 Sustainable Procurement Policy and Measures 3.5.4 Supplier Audit Status 5.8.1 Charity Participation	95 99 168



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Article 4 of the Rules : Sustainability Disclosure Indicators - Communications and Internet Industry GRI 301-3

No.	Indicator	Indicator Type	Annual Disclosure	Unit	Corresponding Chapters	Page
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy)	Quantitative	The total energy consumption of D-Link in 2024 was 8,048.10 GJ, with 100% of electricity sourced externally. The usage rate of renewable energy accounted for 3.6% of the purchased electricity.	Gigajoules (GJ) Percentage (%)	4.4.1 Energy Management	121
2	Total water withdrawn, total water consumption	Quantitative	In 2024, the total water intake of D-Link was 10.97 thousand cubic meters, while the total water consumption was 1.10 thousand cubic meters.	Thousand Cubic Meters (m³)	4.4.2 Water Resource Management	122
3	Total hazardous waste generated and percentage recycled	Quantitative	D-Link is a brand company. It does not have any production line, or produce any hazardous waste; Therefore, the weight and proportion of hazardous waste are both 0.	Metric Tons (t) Percentage (%)	4.4.3 Waste Management	123
4	Types of, number of employees in and rate of occupational accidents	Quantitative	There were no occupational accidents in D-Link in 2024, so both the number and ratio of people were 0.	Percentage (%) Quantity	5.6.2 Labor Health and Safety Organization, Education and Training, and Work Environment Monitoring	157
5	Product Lifecycle Management Disclosure : including weights of scraps and electronic waste and percentage recycled	Quantitative	D-Link has standardized operating procedures and records for the recycling and disposal of scrapped products. The weight of scrap products handled by D-Link in 2024 was 0.61 tons, 100% of which was commissioned to qualified vendors for recycling and disposal. Moreover, based on the total annual sales weight, the recycling ratio was 0.73%.	Metric Tons (t) Percentage (%)	4.5 Green Products	124
6	Description of the management of risks associated with the use of critical materials	Qualitative Description	The key material of D-Link products is the active component, IC. To mitigate the risk of unstable supply of this material, the Company actively develops multiple sources of goods, timely reviews its distribution proportion, and deliberately maintains a certain level of supply proportion by local suppliers for effective management and control.	-	3.5.1 Overview of the Value Chain	92
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	In 2024, D-Link did not have any legal proceedings or related financial losses related to the anti-competitive behavior regulations; NT\$ 0.	Reporting Currency	2.4.4 Compliance with Law and Regulations	58
8	Production by product category	Quantitative	Unable to be disclosed due to it involving sensitive information of the Company. Please refer to P.103 of the Company's 2024 Annual Report.	-	-	-

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Article 4-1 of the Rules : Climate-Related Information

No	Item	Implementation Status	Page
1	Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	Please refer to section 4.3.1 "Response to Task Force on Climate-Related Financial Disclosure (TCFD) Framework" under the "Governance" paragraph.	110
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	Please refer to section 4.3.1 "Response to Task Force on Climate-Related Financial Disclosure (TCFD) Framework" under the "Strategies" paragraph.	110
3	Describe the financial impact of extreme weather events and transformative actions.	Please refer to section 4.3.1 "Response to Task Force on Climate-Related Financial Disclosure (TCFD) Framework" under the "Strategies" paragraph.	110
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Please refer to section 4.3.1 "Response to Task Force on Climate-Related Financial Disclosure (TCFD) Framework" under the "Risk Management" paragraph.	110
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	Please refer to section 4.3.1 "Response to Task Force on Climate-Related Financial Disclosure (TCFD) Framework" under the "Strategies" paragraph.	110
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Please refer to section 4.3.1 "Response to Task Force on Climate-Related Financial Disclosure (TCFD) Framework" under the "Metrics and Targets" paragraph.	110
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	D-Link has not yet adopted internal carbon pricing as a planning tool.	-
8	If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	Please refer to section 4.3.1 "Response to Task Force on Climate-Related Financial Disclosure (TCFD) Framework" under the "Metrics and Targets" paragraph, as well as section 4.3.2 "From Inventory to Net-Zero".	110 118
9	Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan.	Please refer to section 4.3.2 "From Inventory to Net-Zero".	118



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Article 4-1 of the Rules : Climate-Related Information

▼ Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO<sub>2</sub>e), intensity (metric tons CO<sub>2</sub>e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

In fiscal year 2023, the Company emitted a total of 420,862.22 metric tons of CO<sub>2</sub>e, with a revenue intensity of 26.40 metric tons CO<sub>2</sub>e /NT\$ million, including :

- scope 1 : 119.90 metric tons CO<sub>2</sub>e (revenue intensity of 0.0075 metric tons CO<sub>2</sub>e /NT\$ million)
- scope 2 : 1,148.88 metric tons CO<sub>2</sub>e (revenue intensity of 0.0721 metric tonsCO<sub>2</sub>e /NT\$ million)
- scope 3 : 419,593.44 metric tons CO<sub>2</sub>e (revenue intensity of 26.3217 metric tons CO<sub>2</sub>e /NT\$ million)

In fiscal year 2024, the Company emitted a total of 225,377.71 metric tons of CO<sub>2</sub>e, with a revenue intensity of 15.66 metric tons CO<sub>2</sub>e /NT\$ million, including :

- scope 1 : 126.16 metric tons CO<sub>2</sub>e (revenue intensity of 0.0088 metric tons CO<sub>2</sub>e /NT\$ million)
- scope 2 : 1,021.51 metric tons CO<sub>2</sub>e (revenue intensity of 0.0710 metric tons CO<sub>2</sub>e /NT\$ million)
- scope 3 : 224,230.04 metric tons CO<sub>2</sub>e (revenue intensity of 15.5769 metric tons CO<sub>2</sub>e /NT\$ million)

▼ Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

Explanation of the Assurance Status for 2023 :

- Scope of Assurance : D-Link Corporation / No. 289, Xinhua 3rd Rd., Neihu District, Taipei City, Taiwan, R.O.C.
- Assurance Unit : AFNOR Asia Ltd.
- Principle of Assurance : ISO 14064-3:2019
- Verification Conclusion : Confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which is consistent with the verification scope, objectives, and criteria by both parties. Declares that the reasonable assurance level of the inventory data is Category 1 (Scope 1) and Category 2 (Scope 2).

Explanation of the Assurance Status for 2024 :

- Scope of Assurance : D-Link Corporation / No. 289, Xinhua 3rd Rd., Neihu District, Taipei City, Taiwan, R.O.C.
- Assurance Unit : AFNOR Asia Ltd.
- Principle of Assurance : ISO 14064-3:2019
- Verification Conclusion : Confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which is consistent with the verification scope, objectives, and criteria by both parties. Declares that the reasonable assurance level of the inventory data is Category 1 (Scope 1) and Category 2 (Scope 2).

▼ Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.

To achieve 2050 net-zero emissions, we plan to complete the inventory of the subsidiary companies of the consolidated financial statements by the year 2026 (inventory data for the year 2025). In the same year, using 2025 as the base year, setting reduction targets, and outlining emission reduction strategies and action plans. Starting from the year 2027, we will disclose the progress of target achievements annually. Our recent transition action plan includes replacing energy-consuming lighting fixtures, consistently purchasing green electricity, and conducting organizational carbon inventories of subsidiary companies using the ISO 14064-1:2018 methodology for consolidated reporting. We also plan to gradually upgrade air conditioning units, establish solar power equipment, obtain ISO 50001 energy management system certification, and explore other feasible and effective solutions.



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The UN Global Compact

Classification	Ten Principles	Corresponding Chapters	Page
Human Rights	Principle 1 : Businesses should support and respect the protection of internationally proclaimed human rights	5.2 Human Rights Protection	134
	Principle 2 : Make sure that they are not complicit in human rights abuses	5.2 Human Rights Protection	134
Labor	Principle 3 : Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	1.4.2 Stakeholder	31
		2.4.4 Compliance with Law and Regulations	58
		5.2 Human Rights Protection	134
		5.3 Employment and Employee Participation	137
	Principle 4 : The elimination of all forms of forced and compulsory labor	3.5 Supply Chain Management	91
		5.2 Human Rights Protection	134
	Principle 5 : The effective abolition of child labor	3.5 Supply Chain Management	91
		5.2 Human Rights Protection	134
	Principle 6 : The elimination of discrimination in respect of employment and occupation	5.2 Human Rights Protection	134
		5.3 Employment and Employee Participation	137
		5.4 Diversity and Inclusion	143
Environment	Principle 7 : Businesses should support a precautionary approach to environmental challenges	1.1 Sustainability Vision and Strategies	16
		4.3 Climate Governance and Actions	109
	Principle 8 : Undertake initiatives to promote greater environmental responsibility	1.1 Sustainability Vision and Strategies	16
		3.5 Supply Chain Management	91
		4.3 Climate Governance and Actions	109
	Principle 9 : Encourage the development and diffusion of environmentally friendly technologies	4.4 Energy and Resources Management	120
		4.5 Green Products	124
Anti-corruption	Principle 10 : Businesses should work against corruption in all its forms, including extortion and bribery	2.4 Ethical Management	53
		3.5 Supply Chain Management	91



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TUVNORD

Assurance Statement

D-Link Corporation Sustainability Report

TUV NORD Taiwan Co., Ltd. (hereinafter referred to as TUV NORD) was commissioned by D-Link Corporation (hereinafter referred to as D-Link) to perform the 2024 Sustainability Report Verification (hereinafter referred to as Sustainability Report) in accordance with the AA 1000 Assurance Standard Version 3 and the GRI Sustainability Reporting Standards (GRI Standards) and related assurance standards.

The Scope of Statement and Assurance Standards

- 1) The scope of assurance is consistent with the scope of disclosure in D-Link 2024 Sustainability Report, which covers the period from 1 January 2024 to 31 December 2024.
- 2) The verification of compliance with the AA1000 Principles of Accountability for D-Link bases on the AA1000 Assurance Standard, Third Edition, Application Type II that includes verification of the reliability of the information/data disclosed in the report.
- 3) Sustainability Accounting Standards Board (SASB) Hardware industry sustainability accounting metrics.
- 4) Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Sustainability Disclosure Indicators – Communications and Internet Industry.
- 5) TCFD Climate Related Financial Disclosure Recommendation.

**Intended Users**

The intended users of this statement are the stakeholders of D-Link.

**Assurance Type and Level**

In accordance with the requirements of the AA1000 Assurance Standard, Third Edition, Application Type II Moderate of Assurance Level.

**Opinion Statement**

D-Link complies with the GRI Standards and AA1000 accountability principles of inclusivity, materiality, responsiveness and impact. The sustainability report presents the commitment of top management, the needs and expectations of stakeholders. To achieve sustainability performance indicators by stakeholders’ engagement.

We assure that D-Link complies with the SASB Hardware industry sustainability accounting standards to disclose relevant metrics

We assure that D-Link complies with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability

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TUVNORD

Reports by TWSE Listed Companies, Sustainability Disclosure Indicators – Communications and Internet Industry.

We assure that D-Link complies with TCFD's climate-related financial disclosure recommendations and discloses relevant metrics.

**Methodology**

The verification is in accordance with the above stated assurance standards and the TUV NORD Sustainability Report Verification Agreement.

Our verification includes the following activities:

- \* Collect objective evidence of relevant performance metrics, as mentioned in the report.
- \* Assurance of expectations of local or national regulations; international standards as set forth in public opinion and/or expert opinion are relevant to such general considerations.
- \* Document review records and report content assessment in the context of GRI criteria application requirements.
- \* Interviews with managers and related staff on issues of concern to the company's stakeholders.
- \* Interviews with personnel involved in sustainability management, information gathering and report preparation.
- \* Review significant organizational developments and review internal and external audit findings.
- \* Review AA1000 (2018) Principles of Accountability and other compliance requirements.

**Conclusion**

The results of the AA1000 accountability standard for inclusivity, materiality, responsiveness and impact in the report are set out below.

**Inclusivity**

D-Link identifies 5 stakeholders and their concerns via the questionnaire method, and decides materiality through stakeholder discussions, ESG committees and experts. There are 10 material topics determined among the 19 sustainability topics including economic, governance, social, human rights and climate impact.

**Materiality**

D-Link complies with the GRI Standards, SASB Hardware industry sustainability Indicators disclosure related metrics, Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Sustainability Disclosure Indicators – Communications and Internet Industry., and TCFD Climate Related Financial Disclosure Proposed Indicators, to fully disclose the company's material risks and opportunities, taking into account the extent of impact on the company and prioritize the materiality of the report.

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\* For other related verification documents, please refer to the "Certifications" on D-Link official website.

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TÜVNORD

**Responsiveness**

D-Link Sustainability Report clearly describes the relationship between sustainability and organizational strategy and the performance metrics corresponding to the materiality and their achievement status and adequately addresses the main issues of concern to stakeholders.

**Impact**

D-Link Sustainability Report fully identifies materiality that reflects the significant economic, environmental, and social impacts on the organization. The company has established a robust process to monitor and measure the impact and establish short-, medium-, and long-term strategic planning through corporate governance.

**Reliability and quality.**

The data and information in the report are sampling verified, and the accuracy of the sampling data is reliable.

**GRI Sustainability Reporting Standards**

D-Link Sustainability Report complies with the GRI 1 to GRI 3 Universal Standards and the GRI 200 Series, GRI 300 Series and GRI 400 Series topic standards, and meet the requirements for disclosure.

**Limitations**

The financial report of D-Link was certified by KPMG, the accounting firm appointed by the company.

The boundary of carbon emission verification report only includes Taiwan Headquarter and certified by the third party, AFNOR.

**Independent Statements and Competence**

TUV NORD Group is a leader in the supervision, testing and certification. It operates businesses and provides services in more than 150 countries around the world. The services include management systems and product certification; quality, environmental safety, social and moral audits and training; corporate sustainability report assurance.

TUV NORD and D-Link are mutually independent organizations, and there is no conflict of interest with D-Link or any of its affiliates or interested parties when performing the verification of the sustainability report. Regarding the sustainability report of D-Link, TUV NORD bases on the D-Link verification agreement, and does not assume any legal or other responsibilities. D-Link is responsible for responding to any questions that intended users concerned.

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TÜVNORD

The verification team is composed of experienced chief reviewers such as ISO 9001, ISO 14001, ISO 14064-1,ISO 14067, ISO 45001, SA 8000, ISO 50001, ISO 27001 etc., and has received the CSAP verification practice qualification certification of AA1000 AS v3 accountability training. The verification team is bases on his qualifications, extensive knowledge and experience in the industry to provide professional advice in this assignment.

Jack Yeh  
General Manager  
Date of Issuance: 2025.05.28.  
TUV NORD Taiwan Co., Ltd.  
Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei 10669 Taiwan, R.O.C.



AA1000  
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