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VERIFICATION OPINION OF GREENHOUSE GAS

Opinion Registration No.: CAGHG 065159 0037 Rev. 00

The Verification Body of TÜV SÜD Asia Ltd., Taiwan Branch
attests that the GHG inventory reported by

Company:	**D-Link Corporation** No. 289, Xinhu 3rd Rd., Neihu District, Taipei City 11494, Taiwan, R.O.C.
Standard/Criteria:	ISO 14064-1:2018 ISO 14064-3:2019
Total Emissions:	86,813.872 tonnes CO_2e
- Category 1_Direct Emissions:	107.4851 tonnes CO_2e
- Category 2_Indirect Emissions: (Location-Based):	1,108.5604 tonnes CO_2e
- Category 2_Indirect Emissions: (Market-Based)	1,047.8889 tonnes CO_2e
- Category 3 to 6_Indirect Emissions:	85,597.8260 tonnes CO_2e

GWP values are consist with IPCC-AR6 WGI Errata

Organizational Boundaries:	Operational Control
Covered Period:	2025-01-01 to 2025-12-31
Level of Assurance:	Reasonable assurance for category 1 and 2; Limited assurance for category 3-6
Materiality threshold:	The GHG emissions below 5% for deviations
Verification Report No.:	61.027.26.038.01
Issue Date:	2026-05-18

This verification opinion shall be read in conjunction with the complete document (6 pages in total). Reference to any part of this document alone may not fully reflect the original intent of the opinion. This verification opinion is only valid for the mentioned scope of application and in combination with the objectives, explanations and criteria for evaluation specified in the attached verification report.

Lead Verifier Denny Lu

Validation and Verification Body
Gary Wang

TÜV SÜD Asia Ltd., Taiwan Branch.
7F., No. 37, Sec. 2, Zhongyang S., Rd., Beitou District, Taipei City 112030 Taiwan (R.O.C.)

Explanations to the Verification Opinion

Brief description of the Verification process

TÜV SÜD Asia Ltd. Taiwan Branch (hereinafter referred to as TÜV SÜD) commissioned to verify GHG emissions for D-Link Corporation. (hereinafter referred to as D-Link). Lead verifier Denny Lu, along with verifiers May Tseng and Nai Chang from TÜV SÜD conducted the verification activities, for the reporting period 2025-01-01 to 2025-12-31. Evaluating the conformity of GHG related verification specification for the organization, including the principles and requirements of the standards or GHG scheme that applied to the verification scope. This review is based on the intended area of application, the goals and criteria as agreed upon with the commissioning on 2025-11-12.

On-site Verification

Lead verifier Denny Lu, along with verifiers May Tseng and Nai Chang from TÜV SÜD conducted the on-site visit verification activities at the site address No. 289, Xinhu 3rd Rd., Neihu District, Taipei City 11494, Taiwan, R.O.C., on the period of 2026-04-16 to 2026-04-30, the verification team has conducted the document review before the site visit.

Roles and responsibilities

The determination and reporting of GHG emissions are the sole responsibility of our client.

Our role and responsibility as a verification body was to independently verify the adequacy of the GHG emissions reported by our client, as well as the underlying systems and processes for data collection, analysis and control, in accordance with the requirements of ISO 14064-3.

Standards for data processing

ISO 14064-1:2018 (“Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals”)

Scope of application

The GHG reporting includes the inventory for the calendar year 2025 of Responsible party Abbreviation. The chosen operational control approach means that all operations are included in GHG accounting, over which the company has full authority to introduce and implement its operating policies, either directly or through one of its subsidiaries. (Annex A)

The following emission sources were identified and associated GHG emissions accounted:

Reporting Boundaries		GHG Emissions (tCO_2e)
Categories		
Category 1: Direct GHG emissions	1.1 Stationary combustion	0.4246
	1.2 Mobile combustion	1.7600
	1.3 Industrial processes(anthropogenic systems)	N/A
	1.4 Fugitive(anthropogenic systems)	105.3005
	1.5 Land use, land use change and forestry	N/A
Total of Category 1		**107.4851**
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity (Location-Based)	1,108.5604
	2.1 Indirect emissions from imported electricity (Market-Based)	1,047.8889
	2.2 Indirect emissions from Imported energy	N/A
Total of Category 2		**1,108.5604**
Category 3: Indirect GHG emissions from transportation	3.1 Upstream transportation and distribution	N/A
	3.2 Downstream transportation and distribution	N/A
	3.3 Employee commuting	N/A
	3.4 Client and visitor transport	N/A
	3.5 Business travels	N/A
Category 4: Indirect GHG emissions from products used by organization	4.1 Purchased goods	11,678.2920
	4.2 Capital goods	N/A
	4.3 Disposal of solid and liquid waste	N/A
	4.4 Upstream leased assets	N/A
	4.5 Use of other services	N/A
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Use of sold products	73,919.5340
	5.2 Downstream leased assets	N/A
	5.3 End-of-life treatment of sold products	N/A
	5.4 Investments	N/A
Category 6: Other Sources	-	N/A
Total of Category 3 to 6		**85,597.8260**

No biogenic emissions or removals were present at the time of the verification.

No direct GHG removals or storages were present at the time of the verification.

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Relevant emissions in the balance

The greenhouse gas inventory contains the specified greenhouse gases with information as CO_2 equivalents. No further GHG as such were identified.

Standard for the Verification

ISO 14064-3:2019 ("Specification with guidance for verification and validation of GHG statements")

Objectives of the Verification

The assessment was performed with due regard to our impartiality in a risk-based approach. Rational procedures were applied to reach reliable and reproducible conclusions. Within the scope of our verification, a sufficient amount of suitable evidence needed to be collected and explained in the verification by representatives of D-Link and persons appointed for this purpose. This was to enable sufficient traceability of the information presented with the GHG opinion.

Criteria

The data review was conducted according to the following criteria:

Relevance, completeness, accuracy, transparency of information and consistency. The assessment of alternatives according to the quantification model used was carried out according to the principle of conservatism.

Agreed level of assurance

Reasonable assurance of Scope/Category 1 and 2. Limited assurance of Scope 3/Category 3 to 6.

Materiality threshold

The materiality threshold required of the verification was considered to 5%.

Comment:

The materiality threshold is a benchmark for our assessment of data gaps, misstatements and non-conformities remaining at the end of our review.

Gaps, omissions, inaccuracies identified during the review that result in quantities greater than the established thresholds constitute a "material deviation", i.e. non-conformities, that must be addressed before a verification opinion can be issued.

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Methods of Verification

1. Document review and reconciliation with documentation requirements.
2. Random sample checks of supporting evidence and database values
3. Review of data and information systems and methodologies for collection, aggregation,
4. analysis and verification of information used to determine GHG emissions
5. Plausibility checks
6. Strategic analysis and risk assessment based on the submitted GHG report
7. Independent technical review through a lead verifier that was not participating in the verification.

Conclusions

With our review of the greenhouse gas reporting of D-Link, dated 2026-04-30, we conclude that, in all material respects, the greenhouse gas statement for Categories 1 and 2 are, in all material respects, presented fairly and factually in accordance with the specifications and standards used as the basis for this verification. For Categories 3 to 6, there is no evidence that the GHG statement is not materially correct and is not a fair representation of GHG data and information.

Based on the results of our verification process, we confirm the reported emissions and the achievement of the agreed level of assurance and compliance with materiality thresholds.

Our verification opinion is only to be interpreted together with the report on greenhouse gases of D-Link.

This opinion is issued in accordance with the agreement reached with the client and within the framework of our validation and verification regulations. The results documented here are based on our internal documentation for this verification with project no.718876933.

Note: This Opinion is issued, on behalf of the client, by TÜV SÜD under its general conditions for Greenhouse Gas Verification Service Description. The findings recorded hereon are based upon an audit performed by TÜV SÜD. A full copy of this opinion, the findings and the supporting GHG Statement may be consulted at the organization. To check the validity of this opinion please call (+886-2-2898-6818). This Opinion does not relieve client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on TÜV SÜD and TÜV SÜD shall have no responsibility vis-à-vis parties other than its client.

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TÜV SÜD Asia Ltd., Taiwan Branch.
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Annex A: Organizational Boundaries

Site No.	Site Name	Site Address
1	D-Link Corporation Neihu Headquarters and Taiwan Branch	No. 289, Xinhu 3rd Rd., Neihu District, Taipei City 11494 , Taiwan, R.O.C.
2	D-Link Corporation Taiwan Branch - Taichung Office	Rm. B, 24 F., No. 285, Sec. 2, Taiwan Blvd., West Dist., Taichung City 403502, Taiwan, R.O.C
3	D-Link Corporation Taiwan Branch - Kaohsiung Office	Rm. B1, 24 F., No. 502, Jiuru 1st Rd., Sanmin Dist., Kaohsiung City 807404, Taiwan, R.O.C.