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Correction of D-Link’s 2024 Sustainability Report

Chapters of 2024 Report	Page	Original Content	Recompiled/Corrected Content																				
Chapter 0 2024 Sustainability Performance	13	Employee education and training Annual growth rate of the amount invested +53.4%	Employee education and training Annual growth rate of the amount invested +87.2%																				
Chapter 0 2024 Sustainability Performance	13	Taiwan Intellectual Property Management System	Taiwan Intellectual Property Management System																				
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2.7.2 Status of Intellectual Property Management Implementation	69	Patents and Trademarks Management 	Patents and Trademarks Management 																				
3.4 Research, Development & Innovation	88	logo 	logo 																				
5.1 Sustainability Strategies and Goals - Social Aspect	133	Responsible Unit 	Responsible Unit (Should include Supply Chain Management Center, highlighted with an orange background)																				
5.4.2 Gender Friendliness	146	Chart: The Number of Employees on Parental Leave and Returning to Work in 2024 <table><tr><td>育嬰留停原應復職且實際復職人數 (B)</td><td>1</td><td>0</td><td>1</td></tr><tr><td>育嬰留停回任率% (B/A)</td><td>50.0%</td><td>0%</td><td>33.3%</td></tr></table>	育嬰留停原應復職且實際復職人數 (B)	1	0	1	育嬰留停回任率% (B/A)	50.0%	0%	33.3%	Chart: The Number of Employees on Parental Leave and Returning to Work in 2024 <table><tr><td>育嬰留停原應復職且實際復職人數 (B)</td><td>1</td><td>1</td><td>1</td></tr><tr><td>育嬰留停回任率% (B/A)</td><td>50.0%</td><td>100%</td><td>33.3%</td></tr></table>	育嬰留停原應復職且實際復職人數 (B)	1	1	1	育嬰留停回任率% (B/A)	50.0%	100%	33.3%				
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育嬰留停回任率% (B/A)	50.0%	100%	33.3%																				
5.5.4 Education and Training	152	Chart: Overview of Training Programs Held in 2024 <table><tr><td>培訓總場次</td><td>總參與人次</td><td>課程總時數</td><td>培訓總費用</td><td>平均每人費用</td></tr><tr><td>234場</td><td>5,465人次</td><td>8,557.7小時</td><td>149.2萬元 (▲ 53.4%)</td><td>3,244元</td></tr></table>	培訓總場次	總參與人次	課程總時數	培訓總費用	平均每人費用	234場	5,465人次	8,557.7小時	149.2萬元 (▲ 53.4%)	3,244元	Chart: Overview of Training Programs Held in 2024 <table><tr><td>培訓總場次</td><td>總參與人次</td><td>課程總時數</td><td>培訓總費用</td><td>平均每人費用</td></tr><tr><td>234場</td><td>5,465人次</td><td>8,557.7小時</td><td>149.2萬元 (▲ 87.2%)</td><td>3,244元</td></tr></table>	培訓總場次	總參與人次	課程總時數	培訓總費用	平均每人費用	234場	5,465人次	8,557.7小時	149.2萬元 (▲ 87.2%)	3,244元
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Management Approach for Material Topics

●Direct impact; ○Indirect impact

Ranking	Material Issues	Impacts on Value Chain	Major Stakeholders	Short / Medium / Long-term Goals			Response Policies and Measures	Administrative Actions	Corresponding Chapter
				Short-term (by the end of 2025)	Medium-term (by the end of 2028)	Long-term (by the end of 2033)			
1	Talent Selection, Recruitment and Retention	○Suppliers/ Business Partners ●D-Link/ Subsidiaries ○Customers/ Clients	Employees Suppliers/ Contractors/ Business Partners Shareholders/ Investors Government/ Regulatory Authorities	• Formulate succession plans for key positions.	• Optimize the salary competitiveness.	• 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.	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	Supply Chain Management	●Suppliers/ Business Partners ●D-Link/ Subsidiaries ○Customers/ Clients	Customers/ Clients Government/ Regulatory Authorities	• Build sustainability and resilience of the supply chain. • Maintain the integrity of quality management procedures. • Annual outgoing quality assurance (OQA) passing rate of major suppliers exceeds 90%.	• Understand the extent of supplier ESG management through supplier survey. • Conduct sustainable procurement-related education and training for procurement personnel. • 100% of suppliers comply with ISO 14001 Environmental Management Systems and obtain third-party certification.	• Suppliers' ESG performance is included in the vendor selection criteria. • Annual outgoing quality assurance (OQA) passing rate of major suppliers exceeds 95%.	• Established the "D-Link Sustainable Procurement Policy" and the "Supplier Code of Conduct" as the highest principles for ESG management of suppliers. • Regularly evaluate the impact of suppliers on society and the environment. • Continue to increase the percentage of local purchases. • Appoint management representatives, establish quality policies, and formulate and periodically review management targets based on quality policies to achieve effective management and continual improvement.	• 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. • 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. • Establish annual quality objectives in accordance with the quality policy—including customer satisfaction surveys, supplier management surveys, and manufacturing quality evaluations—and submit them to the Management Review Meeting for adoption and implementation. • The President serves as the management representative for ISO management systems to review quality policy directions during the annual Management Review Meeting and make rolling adjustments.	3.5 Supply Chain Management 3.5.1 Value Chain Overview



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3	Information Security	○ Suppliers/ Business Partners ● D-Link/ Subsidiaries ● Customers/ Clients	Customers/ Clients Employees Shareholders/ Investors Media Government/ Regulatory Authorities	• Upgrade the wireless network equipment in office space, strengthen management, and improve availability. • Introduce HSM 1key management system to all new products. • Introduce the cloud-based solution to the source code scanning system, and integrate third-party package security monitoring and SBOM2functions. • Certify all products sold to Europe in response to the CE RED Information Security Regulation EN 18031.	• 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. • 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.	• Gradually build a joint defense system for group information security. • Purchase insurance coverage based on business needs. • Adjust internal safety regulations and product specifications immediately to comply with the latest information security regulations of each country. • 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.	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
4	Business Performance	○ Suppliers/ Business Partners ● D-Link/ Subsidiaries ○ Customers/ Clients	Employees Shareholders/ Investors Media Government/ Regulatory Authorities	• Optimize supply chain layout and cost structure: Continue collaborating with high-quality manufacturers within the Group and flexibly leverage the advantages of the supply chain in mainland China. Address geopolitical and macroeconomic shifts through diversified production and procurement layouts, effectively lowering manufacturing and procurement costs while balancing supply stability and risk control, thereby enhancing product competitiveness and operational agility. • Systematically reshape brand value and market positioning: Based on three dimensions—product specifications and pricing strategies, functional and performance differentiation, and corporate identity and brand communication—continuously optimize brand positioning and communication strategies leveraging long-accumulated brand equity and market trust, extending brand value to enhance market recognition and overall added value. • Deepen solution-oriented product portfolio: In addition to sustained investment in industrial M2M solutions and 4G/5G networking solutions, further integrate peripheral products to develop integrated AI solutions, enhancing product line completeness and application depth to fulfill market demand for comprehensive solutions.	Achieve by the end of 2033: • Drive AI- and cloud-driven product and service upgrades: Centered on AI and cloud computing, continuously simplify the deployment and management workflows of networking products, improving operational efficiency and user experience while helping clients reduce implementation and operational costs. • Maximize Group resource synergy to build one-stop service capabilities: Continuously integrate R&D, manufacturing, and supply chain resources across the Group, accelerating collaborative development of products and services to progressively establish one-stop product and solution capabilities spanning design, manufacturing, and service support. • Deepen partnerships with telecom carriers to expand localized market layouts: Continue strengthening partnerships with Tier 2 and Tier 3 telecom operators, securing long-term contracts through localized services and flexible solution designs to steadily expand operational scale and growth momentum across regional markets.	• Continue to expand production capacity, create product and service features, and build diversified product capabilities. • 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	• Regularly hold business review meetings, track business performance, fully grasp the operating status and monitor the progress. • The Board of Directors Meetings are held every quarter to ensure the forward-looking and feasibility of business strategies.	2.5.1 Financial Performance	



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5	Green Products	● Suppliers/ Business Partners ● D-Link/ Subsidiaries ○ Customers/ Clients	Media Government/ Regulatory Authorities	• Plastic-free packaging for product packaging: remove product packaging bags or replace them with non-plastic packaging materials. • Continued introduction of recycled plastics into products with plastic casing • Introduction of recycled metal into products with metal cases • To improve sustainability, replace coated paper in the product documentation with uncoated, wood-free paper made from recycled pulp.	• Sustainable performance is enhanced in product design. • Discuss a product recycling plan. • Strive for international awards for sustainable products. • Assessment of the introduction of ISO 14067 product carbon footprint standard.	• Continue to strengthen the influence of D-Link sustainable products.	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.	Launched the "D-Link Green" program to realize the concept of environmental protection from product design, function, material and packaging.	4.5 Green Products Sustainability Accounting Standards Board (SASB) Index Article 4 of the Rules: Sustainability Disclosure Indicators - Communications and Internet Industry
6	Sustainable Development Strategy	● Suppliers/ Business Partners ● D-Link/ Subsidiaries ● Customers/ Clients	Government/ Regulatory Authorities	• Through international ESG assessments and comparisons, we grasp global sustainable development trends and continuously review the suitability of our sustainable development strategies and goals. • Incorporate ESG-related indicators into the KPI of units and employees. • Proactively provide sustainable development and ESG-related updates or resources to stakeholders to exert brand influence and strengthen sustainable development momentum. • Actively respond to government policies, plan diversified cooperation with cultural industries, construct a sustainable ecosystem of cross-domain shared benefits, and expand corporate sustainability influence.	• 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. • Link the sustainable development performance with each employee's KPI.	• Link the functions and industrial characteristics of the networking equipment industry, leading smart living, creating sustainable value together. • Gradually achieve the goal of Net-zero emissions by 2050.	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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7	Customer Relationship Management	○Suppliers/ Business Partners ●D-Link/ Subsidiaries ●Customers/ Clients	Customers/ Clients Suppliers/ Contractors/ Business Partners Shareholders/ Investors	• Consistently achieve a customer satisfaction score of 85 or higher.	• • Continuously improve customer satisfaction rating to over 90 points.	• • Maintain a high level of customer satisfaction of over 90 points every year.	Develop standard operating procedures, perform regular surveys of customer satisfaction and reviews of various service management indicators to protect customer rights and increase trust.	Established the “1-3-7 Service Level Agreement (SLA)”, conducted monthly surveys on customer satisfaction, reviewed various service management indicators, and set up a customer complaint handling authority to properly manage customer relations.	3.2.3 Customer Services
8	Risk Management	○Suppliers/ Business Partners ●D-Link/ Subsidiaries ○Customers/ Clients	Media	• Link risk to strategy by identifying, analyzing, and measuring potential risk events for D-Link. • Formulate and periodically review risk management policies and procedures to ensure the effectiveness of risk responses, and organize risk management training for the Chairman, CEO, and responsible officers to stay abreast of latest regulatory and emerging risk trends. • Convene quarterly risk management meetings to track key risk indicators (KRIs) and mitigation progress; report operations to the Board of Directors at least once a year to fulfill Board oversight responsibilities.	• Through dynamic risk matrix analysis, implement concrete improvement plans for identified significant risks to effectively reduce residual risks to an acceptable level, while enhancing detection capabilities for potential risk events to ensure response procedures are initiated immediately upon occurrence and minimize operational losses.	• Establish a comprehensive risk management framework, integrate risk management into D-Link's strategy, operations and management, and shape D-Link's risk management culture to steadily advance toward sustainable operations.	Build an independent and robust risk identification and management mechanism, integrating the management processes of sustainability-related risks and opportunities into the company's overall management framework. This expands the decision-making horizon of management, enhances risk management quality, and ensures the sound and sustainable operation of the enterprise.	• Highest leadership and oversight: Established the "Risk Management Taskforce" with the President serving as the convener, responsible for coordinating company-wide risk control directives. • Normalized management: Convene quarterly Risk Management Taskforce meetings to plan, execute, and dynamically supervise key risk indicators (KRIs). • Governance-level reporting: Fulfill Board oversight responsibilities by reporting risk management execution status and optimization outcomes to the Audit Committee and Board of Directors at least once a year, ensuring the governing body stays abreast of critical risk dynamics.	2.6 Risk Management



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9	Human Rights and DEI	● Suppliers/ Business Partners ● D-Link/ Subsidiaries ○ Customers/ Clients	Employees Suppliers/ Contractors/ Business Partners	- Continuously participate in the DEI initiatives, such as the Talent in Taiwan, to exert the influence of the enterprise. - 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.	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.	- Keep Promoting sustainable human rights risk assessment. - 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	- The “Human Rights Policy and Management Plan” is formulated to support and implement the initiatives of major international human rights conventions. - Striving to promote diverse, fair, and inclusive (DEI) policies and plans to protect equal interests of labor human rights for each employee. - The human rights-related education and training are organized, and included in the orientation as a required course for new employees.	- The human rights due diligence is conducted periodically to identify internal and external human rights-related risks, and formulate mitigation measures. - 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.	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	Climate Change Response Actions	● Suppliers/ Business Partners ● D-Link/ Subsidiaries ○ Customers/ Clients	Government/ Regulatory Authorities	- Continue to implement energy saving projects. - Obtained ISO 46001 Water Efficiency Management System certification.	- Complete the carbon inventory and verification of consolidated subsidiaries. - Set the goal to reduce power consumption by 4.5% and water consumption by 2.5% by 2026 using 2021 as the baseline year. - Promote active reduction of carbon emissions to the supply chain.	- Pass ISO 50001 energy management system certification. - Installation of solar photovoltaic equipment. 2030 green power procurement target of 17.5%. - Set the goal to reduce power consumption by 30% by 2030 using 2021 as the baseline year. - 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.	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.	Adopt the TCFD framework and track climate performance targets. In addition, the Company launched the IFRS Sustainability Disclosure Standards implementation project in Q4 2025, prioritizing the requirements of IFRS S2 "Climate-related Disclosures" to ensure compliance with regulatory pioneer adoption guidelines and strengthen governance resilience.	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
11	Ethical Management	○ Suppliers/ Business Partners ● D-Link/ Subsidiaries ○ Customers/ Clients	Customers/ Clients Suppliers/ Contractors/ Business Partners Shareholders/ Investors Media	No ethical management violations, and continue to maintain so.	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.	- Internalize ethical management into the philosophy of all employees and corporate DNA, ensuring the "Ethical Corporate Management Best Practice Principles" achieves high recognition among all stakeholders and serves as the paramount standard. - Evaluate the introduction and certification of ISO 37001 Anti-Bribery Management Systems.	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



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 GRI Standards Index

● General Disclosure

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GRI 2-19	Remuneration policies	2.2.4 Performance Evaluation and Remuneration for the Governance Body	P.49
		2.2.5 High-level Compensation Linked to Sustainable Business Performance	P.50
GRI 2-20	Process to determine remuneration	2.2.3 Functional Committees	P.48
		2.2.4 Performance Evaluation and Remuneration for the Governance Body	P.49
GRI 2-21	Annual total compensation ratio	5.5.5 Compensation and Performance Appraisal	P.152
GRI 2-22	Statement of sustainable development strategy	Message from the Chairman	P.5
		1.1 Sustainability Vision and Strategies	P.17

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GRI Code	Disclosures	Corresponding Chapters	Page
GRI 2-23	Government commitments	1.1 Sustainability Vision and Strategies	P.17
		2.3 Transparency in Information Disclosure	P.52
		2.4.1 Ethical Management and Anti-Corruption	P.55
		3.5.2 Sustainable Procurement Policy	P.94
		4.3.2 From Inventory to Net Zero	P.117
		4.3.3 Biodiversity Commitment	P.118
GRI 2-24	Embedding policy commitments	5.2.1 Human Rights Policy	P.134
		1.1 Sustainability Vision and Strategies	P.17
		2.1 Sustainability Strategies and Goals - Governance Aspect	P.40
		3.1 Sustainability Strategies and Goals - Value Aspect	P.71
		4.1 Sustainability Strategies and Goals - Environmental Aspect	P.101
GRI 2-25	Processes to remediate negative impacts	5.1 Sustainability Strategies and Goals - Social Aspect	P.128
GRI 2-26	Mechanisms for seeking advice and raising concerns	5.3.2 Listening Strategy	P.139
GRI 2-27	Compliance with laws and regulations	2.4.3 Whistleblowing System	P.57
GRI 2-28	Membership associations	2.4.4 Compliance with Laws and Regulations	P.58
GRI 2-29	Approach to stakeholder engagement	1.4.3 Initiatives and Organizations	P.35
		1.4.1 Materiality Analysis	P.28
GRI 2-30	Collective bargaining agreements	1.4.2 Stakeholder	P.32
		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	P.28
GRI 3-2	List of material topics	1.4.1 Materiality Analysis	P.28
Talent Selection, Recruitment and Retention			
GRI 3-3	Management of material topics	5.1 Sustainability Strategies and Goals - Social Aspect	P.128
GRI 201-3	Obligations of defined benefit plans and other retirement plans	5.7.2 Retirement System	P.166
GRI 401-1	New employee hires and employee turnover	5.3.1 Labor Overview	P.137
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	P.163
GRI 401-3	Parental leave	5.4.2 Gender Friendliness	P.144
GRI 404-1	Average hours of training per year per employee	5.5.4 Education and Training	P.151
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	5.5.5 Compensation and Performance Appraisal	P.152
Supply Chain Management			
GRI 3-3	Management of material topics	3.1 Sustainability Strategies and Goals - Value Aspect	P.71
GRI 204-1	Proportion of spending on local suppliers	3.5.1 Overview of the Value Chain	P.91
GRI 308-1	New suppliers that were screened using environmental criteria	3.5 Supply Chain Management	P.90
GRI 308-2	Negative environmental impacts in the supply chain and actions taken	3.5 Supply Chain Management	P.90
GRI 414-1	New suppliers that were screened using social criteria	3.5 Supply Chain Management	P.90
GRI 414-2	Negative social impacts in the supply chain and actions taken	3.5 Supply Chain Management	P.90
Information Security			
GRI 3-3	Management of material topics	3.1 Sustainability Strategies and Goals - Value Aspect	P.71
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.4.4 Compliance with Law and Regulations	P.58
		3.3.5 Information Security Incidents	P.85
Business Performance			
GRI 3-3	Management of material topics	2.1 Sustainability Strategies and Goals - Governance Aspect	P.40
GRI 201-1	Direct economic value generated and distributed	2.5.1 Financial Performance	P.60
GRI 201-4	Financial assistance received from government	2.5.1 Financial Performance	P.60



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Green Products			
GRI 3-3	Management of material topics	4.1 Sustainability Strategies and Goals - Environmental Aspect	P.101
GRI 301-2	Recycled input materials used	4.5 Green Products	P.123
GRI 301-3	Reclaimed products and their packaging materials	SASB Standards Mapping Table	P.184
		Article 4 of the Operational Guidelines: Enhanced Disclosure Indicators – Telecommunications Network Industry	P.188
Sustainable Development Strategy			
GRI 3-3	Management of material topics	1.1 Sustainability Vision and Strategies	P.17
	Self-defined topics	1.2 Sustainable Management Structure	P.22
		1.3 D-Link’s Sustainable Value	P.25
Customer Relationship Management			
GRI 3-3	Management of material topics	3.1 Sustainability Strategies and Goals - Value Aspect	P.71
	Self-defined topics	3.2.3 Customer Services	P.80
Risk Management			
GRI 3-3	Management of material topics	2.1 Sustainability Strategies and Goals - Governance Aspect	P.40
	Self-defined topics	2.6 Risk Management	P.62
Human Rights and DEI			
GRI 3-3	Management of material topics	5.1 Sustainability Strategies and Goals - Social Aspect	P.128
GRI 405-1	Diversity of governance bodies and employees	2.2.2 Board of Directors	P.47
		5.3.1 Labor Overview	P.137
GRI 405-2	Ratio of basic salary and remuneration of women to men	5.4.2 Gender Friendliness	P.144
GRI 406-1	Incidents of discrimination and corrective actions taken	5.3.2 Listening Strategy	P.139
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	P.133
		3.5.2 Sustainable Procurement Policy	P.94
		3.5.4 Supplier Audit Status	P.98
GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	5.2 Human Rights Protection	P.133
		3.5.2 Sustainable Procurement Policy	P.94
		3.5.4 Supplier Audit Status	P.98

GRI Code	Disclosures	Corresponding Chapters	Page
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.2 Human Rights Protection	P.133
		3.5.2 Sustainable Procurement Policy	P.94
		3.5.4 Supplier Audit Status	P.98
Climate Change Response Actions			
GRI 3-3	Management of material topics	4.1 Sustainability Strategies and Goals - Environmental Aspect	P.101
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	P.109
GRI 302-1	Energy consumption within the organization	4.4.1 Energy Management	P.120
GRI 302-3	Energy intensity	4.4.1 Energy Management	P.120
GRI 302-4	Reduction of energy consumption	4.4.1 Energy Management	P.120
GRI 305-1	Direct (Scope 1) GHG emissions	4.3.2 From Inventory to Net Zero	P.117
GRI 305-2	Energy indirect (Scope 2) GHG emissions	4.3.2 From Inventory to Net Zero	P.117
GRI 305-3	Other indirect (Scope 3) GHG emissions	4.3.2 From Inventory to Net Zero	P.117
GRI 305-4	GHG emissions intensity	4.3.2 From Inventory to Net Zero	P.117
GRI 305-5	Reduction of GHG emissions	4.4.1 Energy Management	P.120
GRI 305-6	Emissions of ozone-depleting substances (ODS)	4.2.1 Environmental Policy and Commitments	P.107
GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.2.1 Environmental Policy and Commitments	P.107
Ethical Management			
GRI 3-3	Management of material topics	2.1 Sustainability Strategies and Goals - Governance Aspect	P.40
GRI 205-1	Operations assessed for risks related to corruption	2.4.1 Ethical Management and Anti-Corruption	P.55
GRI 205-2	Communication and training about anti-corruption policies and procedures	2.4.1 Ethical Management and Anti-Corruption	P.55
GRI 205-3	Confirmed incidents of corruption and actions taken	2.4.1 Ethical Management and Anti-Corruption	P.55
GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.4.4 Compliance with Law and Regulations	P.58



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Sustainability Accounting Standards Board (SASB) Index GRI 301-3

Topic	Code	Category	Accounting Metric	Corresponding Chapters/Supplementary Explanations	Page
Product Security	TC-HW-230a.1	Qualitative	Description of approach to identifying and addressing data security risks in products	3.2.2 Product Security 3.3 Information Security Management	P.78 P.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 5.4.1 Diversified Employment	P.137 P.143
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 2025 was 0.23 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 0.26%.	—
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	P.90
	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	P.90
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	P.90
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	P.90
	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	P.108
	How does the management assess and manage climate-related issues?	4.3 Climate Governance and Actions	P.108
Strategies	The Company identified short-, medium-, and long-term climate change-related risks and opportunities.	4.3 Climate Governance and Actions	P.108
	Impact of climate-related issues on the Company's business model, strategy, and financial plan.	4.3 Climate Governance and Actions	P.108
	Scenario analysis (including 2°C or more severe scenarios).	4.3 Climate Governance and Actions	P.108
Risk Management	Climate-related risk identification and assessment process.	4.3 Climate Governance and Actions	P.108
	The process of managing climate-related risks.	4.3 Climate Governance and Actions	P.108
	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	P.108
Metrics and Targets	Whether the evaluation indicators are consistent with the Company's strategy and risk management.	1.1 Sustainability Vision and Strategies	P.17
		4.3 Climate Governance and Actions	P.108
	Disclosure of greenhouse gas emissions and associated risks.	4.3.2 From Inventory to Net Zero	P.117
	Management objectives and related performance.	4.3.2 From Inventory to Net Zero	P.117

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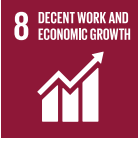
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SDGs Index

Sustainable Development Goals	Management Approaches	Corresponding Chapters	Page
	• Create a healthy and safe working environment and plan fair, reasonable, and competitive systems, benefits, and incentives. • Promote and care for the well-being of external stakeholders through social engagement projects.	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	P.157 P.159 P.168
	• Construct a comprehensive learning education and training system to enhance the competitiveness of sustainable management. • Formulate personal development plans to assist supervisors and colleagues to continuously enhance their career development. • Expand web-based education through social engagement projects.	5.5.3 Talent Cultivation Plan 5.5.4 Education and Training 5.8.1 Charity Participation 5.8.2 Industry Development Promotion	P.148 P.151 P.168
	• Build a gender-affirmative work environment.	2.2.2 Board of Directors 5.4 Diversity and Inclusion	P.47 P.141
	• 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. • Follow the ISO 14001 environmental management system, set an annual environmental management plan every year, and commit to and implement five major environmental policies.	4.3.1 Response to Task Force on Climate-related Financial Disclosure (TCFD) Framework 4.4.1 Energy Management	P.109 P.120
	• Continue to expand production capacity, create product and service features, and build diversified product capabilities. • Create a healthy and safe working environment and plan fair, reasonable, competitive systems, benefits, and incentives to attract and retain key talents.	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	P.87 P.134 P.139 P.152

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Sustainable Development Goals	Management Approaches	Corresponding Chapters	Page
	• Identify relevant risks through due diligence and manage them appropriately. • Protect employee rights through human rights protection policies. • Provide a suitable complaint channel.	5.4 Diversity and Inclusion 5.4.1 Diversified Employment 5.4.2 Gender Friendliness	P.141 P.143 P.144
	• Set up management representatives, establish quality policies, set management objectives by quality policies, and review them regularly for effective management and continuous improvement. • Protect customers' rights and increase trust by establishing standard operating procedures, conducting regular surveys on customer satisfaction, and reviewing various service management indicators.	1.1 Sustainability Vision and Strategies 3.5.2 Sustainable Procurement Policy 4.3.3 Biodiversity Commitment 4.5.1 D-Link Green 4.5.2 D-Link Green Pack	P.17 P.94 P.118 P.124 P.126
	• 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. • Stipulate related policies according to the ISO 14064 Greenhouse Gas Inventory system. • Establish eco-friendly commitments.	4.3 Climate Governance and Actions 4.3.2 From Inventory to Net Zero 4.3.3 Biodiversity Commitment 5.8.1 Charity Participation	P.108 P.117 P.118 P.168
	• Establish supplier management guidelines, incorporate ESG-related impacts and risks, and regularly evaluate the impact of suppliers on society and the environment. • Increase local procurement percentage. • Collaborate with diverse partners to benefit people and society through various social engagement projects.	3.5.2 Sustainable Procurement Policy 3.5.4 Supplier Audit Status 5.8.1 Charity Participation	P.94 P.98 P.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 2025 was 8,310.89 GJ, with 99.64% of electricity sourced externally. The usage rate of renewable energy accounted for 5.54% of the purchased electricity.	Gigajoules (GJ) Percentage (%)	4.4.1 Energy Management	P.120
2	Total water withdrawn, total water consumption	Quantitative	In 2025, the total water intake of D-Link was 11.54 thousand cubic meters, while the total water consumption was 1.15 thousand cubic meters.	Thousand Cubic Meters (m³)	4.4.2 Water Resource Management	P.121
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	P.122
4	Types of, number of employees in and rate of occupational accidents	Quantitative	There were no occupational accidents in D-Link in 2025, 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	P.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 2025 was 0.23 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 0.26%.	Metric Tons (t) Percentage (%)	4.5 Green Products	P.123
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.	Not Applicable	3.5.1 Overview of the Value Chain	P.91
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	In 2025, 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	P.58
8	Production by product category	Quantitative	Unable to be disclosed due to it involving sensitive information of the Company. Please refer to P.122 of the Company’s 2025 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.	P.109
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.	P.109
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.	P.109
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.	P.109
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.	P.109
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.	P.109
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."	P.109 P.117
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."	P.117

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Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO₂e), intensity (metric tons CO₂e /NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

In fiscal year 2024, the Company emitted a total of 225,377.71 metric tons of CO₂e, with a revenue intensity of 15.66 metric tons CO₂e /NT\$ million, including:

- scope 1: 126.16 metric tons CO₂e (revenue intensity of 0.0088 metric tons CO₂e /NT\$ million)
- scope 2: 1,021.51 metric tons CO₂e (revenue intensity of 0.0710 metric tons CO₂e /NT\$ million)
- scope 3: 224,230.04 metric tons CO₂e (revenue intensity of 15.5769 metric tons CO₂e /NT\$ million)

In fiscal year 2025, the Company emitted a total of 91,959.98 metric tons of CO₂e, with a revenue intensity of 6.88 metric tons CO₂e /NT\$ million, including:

- scope 1: 793.30 metric tons CO₂e (revenue intensity of 0.0593 metric tons CO₂e /NT\$ million)
- scope 2: 5,568.86 metric tons CO₂e (revenue intensity of 0.4166 metric tons CO₂e /NT\$ million)
- scope 3: 85,597.83 metric tons CO₂e (revenue intensity of 6.4032 metric tons CO₂e /NT\$ million)

Note: Scope 3 emissions for 2025 decreased compared to the previous year, primarily due to the optimization of energy consumption scenario assumptions in the "use of sold products" stage and the adoption of country-specific electricity emission factors.

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 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).

Explanation of the Assurance Status for 2025:

- Scope of Assurance: D-Link Corporation/ No. 289, Xinhua 3rd Rd., Neihu District, Taipei City, Taiwan, R.O.C.
- Assurance Unit: TÜV SÜD Asia Ltd., Taiwan Branch
- 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 upon 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 inventory data for Category 1 (Scope 1) and Category 2 (Scope 2) have achieved a reasonable level of assurance. Data for the remaining global subsidiaries were included in the consolidated report through self-inventory and are not within the scope of this third-party assurance.

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.

GHG Reduction Base Year and Reduction Targets

To establish a globalized carbon management system, the Company completed the expansion of its greenhouse gas (GHG) inventory boundary in 2025, fully incorporating all subsidiaries included in the consolidated financial report into the management scope. Consequently, 2025 has been officially designated as the new base year for the Group's carbon reduction efforts. In 2025, Scope 1 and Scope 2 emissions were 793.72 tCO₂e and 5,568.86 tCO₂e, respectively. Based on this benchmark, the Company has set phased reduction targets: to reduce Scope 1 and Scope 2 emissions by 10% by 2030 compared to the 2025 base year, while firmly committing to achieving net-zero emissions by 2050.

GHG Reduction Strategies and Concrete Action Plans

The Company is progressively integrating carbon management principles into its operational strategy. Currently, management tools under evaluation include an internal carbon pricing study mechanism and an evaluation framework linking ESG performance with remuneration. In response to the development trends of international sustainability disclosure standards (such as IFRS S2), the Company continues to plan and research an internal carbon pricing system, aiming to use it as a reference tool for low-carbon transition and project development in the future.

In terms of concrete actions, the Company has implemented the ISO 14064-1 inventory mechanism across all global consolidated subsidiaries, ensuring data consistency and transparency through a refined management model. Physical reduction measures for Scope 1 and Scope 2 emissions include: replacing energy-intensive equipment at the Taipei headquarters and various operating sites, purchasing annual Renewable Energy Certificates (RECs / green power), upgrading air conditioning system efficiency, and planning to obtain ISO 50001 Energy Management System certification.

Through the active engagement of management and the accountable execution of all employees, the Company is committed to integrating various reduction targets into key performance indicators (KPIs). The Company will continue to practice low-carbon operations and actively advance toward its net-zero goals through transparent disclosures and rolling reviews.

About the Report

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Appendix

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- Management Approach for Material Topics
- GRI Standards Index
- Sustainability Accounting Standards Board (SASB) Index
- Task Force on Climate-related Financial Disclosures (TCFD) Index
- SDGs Index
- Article 4 of the Rules
- Article 4-1 of the Rules
- The UN Global Compact
- Assurance Statement of Sustainability Report

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	P.133
	Principle 2: Make sure that they are not complicit in human rights abuses	5.2 Human Rights Protection	P.133
Labor	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	1.4.2 Stakeholder 2.4.4 Compliance with Law and Regulations 5.2 Human Rights Protection 5.3 Employment and Employee Participation	P.32 P.58 P.133 P.136
	Principle 4: The elimination of all forms of forced and compulsory labor	3.5 Supply Chain Management 5.2 Human Rights Protection	P.90 P.133
	Principle 5: The effective abolition of child labor	3.5 Supply Chain Management 5.2 Human Rights Protection	P.90 P.133
	Principle 6: The elimination of discrimination in respect of employment and occupation	5.2 Human Rights Protection 5.3 Employment and Employee Participation 5.4 Diversity and Inclusion	P.133 P.136 P.141
	Principle 7: Businesses should support a precautionary approach to environmental challenges	1.1 Sustainability Vision and Strategies 4.3 Climate Governance and Actions	P.17 P.108
	Principle 8: Undertake initiatives to promote greater environmental responsibility	1.1 Sustainability Vision and Strategies 3.5 Supply Chain Management 4.3 Climate Governance and Actions 4.4 Energy and Resources Management	P.17 P.90 P.108 P.119
Anti-corruption	Principle 9: Encourage the development and diffusion of environmentally friendly technologies	4.5 Green Products	P.123
	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery	2.4 Ethical Management 3.5 Supply Chain Management	P.54 P.90



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Assurance Statement of Sustainability Report (GRI 2-5)

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 2025 Sustainability Report Verification (hereinafter referred to as Sustainability Report) in accordance with the AA1000 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 2025 Sustainability Report, which covers the period from 1 January 2025 to 31 December 2025.
- 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 Version 3, Type 2, 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 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.

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TUVNORD

Assurance Statement

D-Link Corporation Sustainability Report

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 6 stakeholders and their concerns via the questionnaire and decides materiality through stakeholder engagement, ESG committees and experts. There are 11 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.

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.

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TUVNORD

Assurance Statement

D-Link Corporation Sustainability Report

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, TUV SUD Taiwan.

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.

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

Chairman

AA1000
Licensed Report
000-75/V3-INSUL

Date of Issuance: 2026.05.29

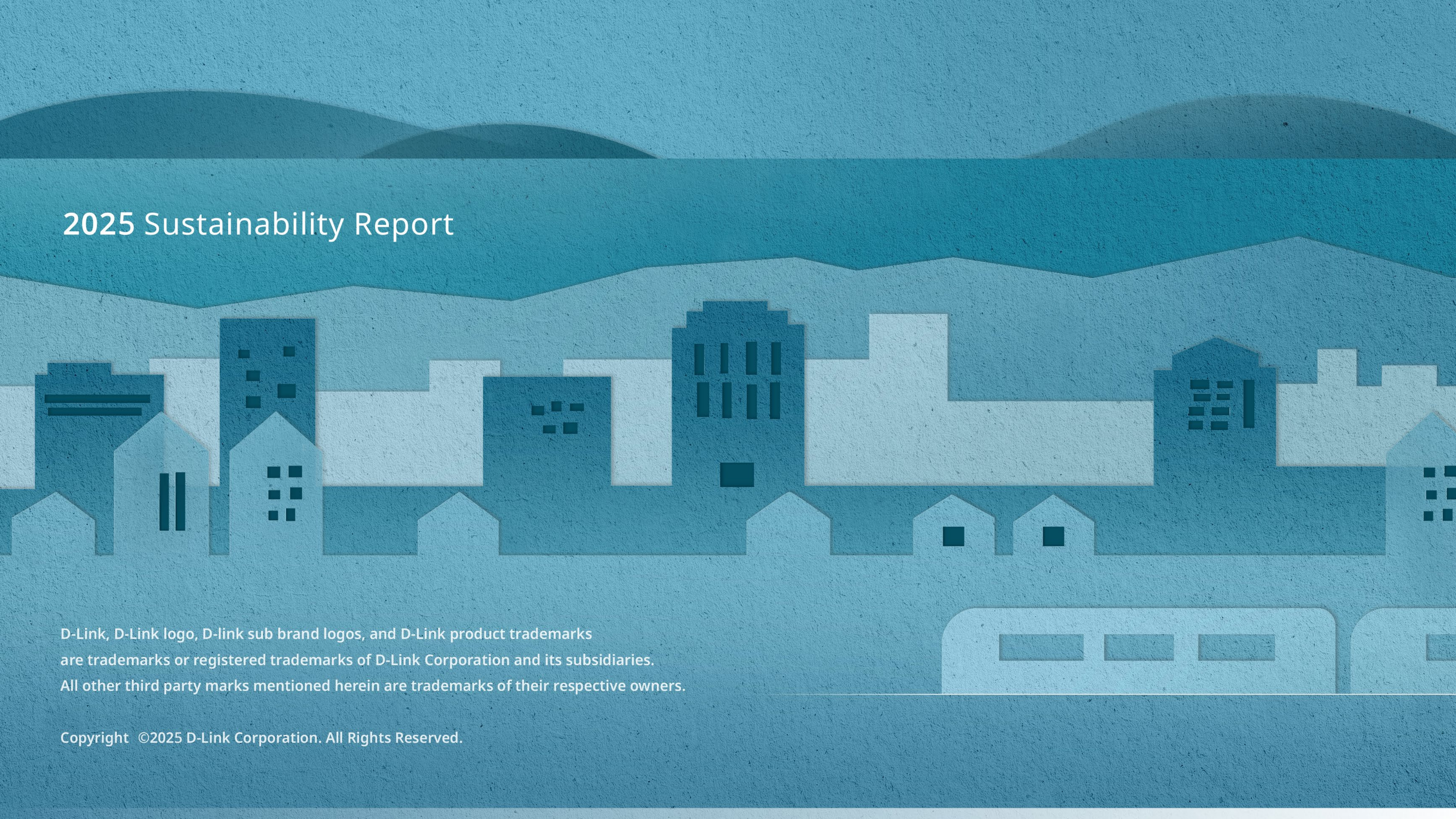
TUV NORD Taiwan Co., Ltd.

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

2025 Sustainability Report

A stylized, layered illustration of a cityscape in various shades of blue and teal. The background features rolling hills. In the middle ground, there are several buildings of different heights and shapes, some with small square windows. In the foreground, there are smaller, simpler buildings and what appears to be a train or tram with rectangular windows.

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