智通科創股份有限公司
WISELINK CO., LTD.

2025 Sustainability Report

WISELINK CO., LTD.

GLOBALINE NETWORK

MAX®

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1. Overview

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1.1 About This Report (GRI 1, 2-1, 2-2, 2-3, 2-4, 2-5, 2-14, 3-2)

Welcome to the 2nd Sustainability Report published by WISELINK CO., LTD. (hereinafter “WISELINK”). This report comprehensively covers WISELINK’s sustainable management strategies across environmental sustainability, social engagement, and corporate governance (ESG), and presents the outcomes of stakeholder communication, reflecting WISELINK’s firm commitment to actively fulfilling its corporate sustainability responsibilities. The previous report was published in August 2025, and this report is published in August 2026.

Reporting Scope

Disclosure Frameworks	Global Reporting Initiative (GRI) - GRI Standards 2021 Sustainability Accounting Standards Board (SASB) - Software & IT Services Task Force on Climate-related Financial Disclosures (TCFD) Regulations Governing the Preparation and Filing of Sustainability Reports by Listed Companies
Disclosure Boundary	This report covers WISELINK’s operations in Taiwan and its Taiwan affiliate (United Link Co., Ltd.), its China operations (Kunshan Max Zipper Co., Ltd), and its Malaysia operations (Kuala Lumpur GLN-Global Line Network).
Reporting Cycle and Period	Reports are prepared regularly each year. This report covers the period from January 1, 2025 to December 31, 2025.
Data Measurement	Financial and operating performance is drawn from the annual report, including affiliates consolidated in the financial statements, in accordance with International Financial Reporting Standards (IFRS); amounts are denominated in New Taiwan Dollars. For details, please refer to the annual report audited and certified by Deloitte & Touche. Relevant data in this report is compiled by WISELINK’s Sustainable Development Team and related executing units, and is presented using internationally recognized indicators and units. ● The disclosure scope of financial and operating data is consistent with the annual report, covering WISELINK and its affiliates. ● The disclosure scope of social data covers WISELINK and its Taiwan affiliate United Link Co., Ltd., Max Zipper Co., Ltd.(China), and Malaysia GLN(Global Line Network). ● The disclosure scope of environmental sustainability data covers WISELINK’s operations in Taiwan (including the Neihu headquarters in Taipei and the Longtan and Yangmei plants).

Preparation Process and Quality Management

To ensure the reporting and preparation quality of the sustainability report, this report was prepared in accordance with the “Sustainability Report Preparation and Verification Procedures.” The Sustainable Development Team coordinates the report preparation and assists in inventorying and collecting relevant indicator data. After consolidation by the Sustainable Development Team and review and revision together with the heads of each department, the report is compiled into the official version and released after approval by the Board of Directors. Through more transparent and complete information disclosure, we hope stakeholders who care about WISELINK can better understand its performance and achievements in advancing corporate sustainable development in 2026.

Assurance	The performance data and indicators disclosed in this year’s report have not yet undergone external assurance by an independent third party. To continuously strengthen the transparency of sustainability information disclosure and respond to stakeholder expectations, the Company plans to introduce third-party assurance before 2029, so that external professional verification can ensure the accuracy and reliability of ESG performance information, meeting the highest quality standards of international guidelines and regulations.

Feedback

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1.2 Message from Management

For more than four decades, WISELINK (formerly Max Zipper Co., Ltd) has grown from its roots in Taiwan, accompanying global brands through the heyday of manufacturing. However, the rapid shifts in global supply chains and the rise of China's "red supply chain" made us keenly aware that only through continuous transformation can an enterprise keep moving forward.

Building on Our Manufacturing Roots: Taking Responsibility, Moving Forward Steadily

As the management team that took over in 2020, we chose to continue the core zipper business. This is not only the root of the enterprise but also our responsibility to our employees and society. Through diversified operations—managing finances and integrating production resources across Taiwan and China—we helped the core business regain its footing and reach breakeven, ensuring this commitment can continue to be fulfilled.

Launching the Second Curve: Entering the Global Technology Ecosystem

We also launched our second growth curve—software and technology services. Acquiring Malaysia's GLN opened the software supply chains of global customers like Lenovo and Kamstrup and extended our reach across Australia, New Zealand, and Southeast Asia—advancing from manufacturing into the global technology ecosystem.

India Fintech: The Core Engine of the Next Decade

India is our key growth engine. With over 1.4 billion people and a fast-growing digital finance market, it led the world in real-time payments in 2023. Pre-installed on OPPO and realme devices, our in-house FinShell Pay has surpassed 25.2 million monthly active users—about twice Taiwan's Line Pay—the base for an Indian mini "Ant Financial."
From loans, payments, and gaming to insurance and beauty marketplaces, we deliver the services the younger generation needs.
Ahead, we'll pursue India's NBFC license and use AI and big-data risk models to grow a high-margin microloan business—making Fintech the core engine of WISELINK's next decade.

Cross-Sector Collaboration: Building a Diversified Service Ecosystem

We are also actively expanding cross-industry collaborations—for example, partnering with Wayi to pilot a gaming platform in Malaysia, using entertainment content to enhance user engagement and create more diversified revenue models.

Looking Ahead: Sustainability as the Foundation of Corporate Growth

Looking back on these years of transformation, we deeply feel that zippers are the past, software services are the present, and India Fintech is the future. This is not merely a corporate strategy; it is also WISELINK's long-term roadmap for global markets.

Sustainability is not only about environmental and social responsibility; it is also an enterprise's ability to keep creating value amid change. With sound governance, responsible innovation, and a global perspective, we will lead WISELINK into its next stage of growth and, together with all stakeholders, build a more resilient and influential future.

Chairman
Chung Fu-wei

President
Tsai Kun-huang

1.3 Sustainability Highlights

Through its unique dual-core strategy of "Manufacturing + Technology," WISELINK (8932) enhances its environmental governance performance along two main directions—"upgrading traditional manufacturing" and "introducing digital tools"—and has also demonstrated notable practical highlights in sustainable operations and digital transformation.

Greenhouse Gas Inventory and Digital Transformation Planning

Upholding a data-driven spirit of sustainable governance, WISELINK continuously optimizes climate risk management. 2025 is a pivotal milestone year for the company's inventory technology transformation. With the assistance of the government's AI transformation guidance program, WISELINK is seeking to adopt a low-carbon digital transformation platform and will establish a more real-time climate risk early-warning mechanism.

Phased Inventory Evolution

In 2025, we completed a company-wide manual greenhouse gas inventory. Through cross-departmental collaboration, we collected primary data on electricity, fossil fuels, and refrigerants to establish the company's carbon reduction baseline. Based on preliminary statistics, total emissions in 2025 were 998.4942 metric tons CO_2e. The inventory scope focuses primarily on the Taiwan headquarters and the Longtan plant.

2026 Digitalization Goals

Starting in the fourth quarter of 2025, we sought guidance from low-carbon transformation platform experts. In 2026, this is expected to help WISELINK achieve automated data collection by integrating modules such as ISO 14064-1, ISO 14067, and the GHG Protocol, effectively transforming manual data into structured digital assets—significantly reducing manual calculation errors and improving the transparency and timeliness of climate information disclosure.

Aligning with International Standards

We plan to introduce the ISO 14064-1:2018 organizational greenhouse gas inventory standard (SOP) by the end of 2026 and establish standardized operating procedures. This will upgrade WISELINK's inventory process from "self-management" to "compliance with international standards," paving the way for future third-party verification and ensuring data quality meets international verification requirements.

Yangmei Smart Plant: The Green Engine of Manufacturing Transformation - The Yangmei plant is not merely a traditional relocation but a concrete embodiment of WISELINK's "smart manufacturing."

Climate Action and Energy Management

WISELINK closely integrates "climate action" with its "dual-core business transformation":

Smart Factory Energy Saving (Reducing Energy Consumption in Production)

By establishing the Yangmei smart plant and introducing automated production equipment, WISELINK aims to increase capacity by 2.7 times while reducing raw material loss and energy waste through optimized process management (detailed management), effectively lowering labor requirements and achieving eco-friendly production. This high-efficiency, low-labor model directly optimizes the carbon footprint per unit product (Carbon Intensity).

Industrial Transformation Decarbonization (Low-Carbon Contribution of the Software Business)

In 2025, the software business (SaaS/FinTech) already accounted for 69% of revenue. This highly digitalized operating model has significantly reduced the company's overall carbon intensity.

Digital Empowerment and Social Responsibility

By promoting digital financial services across India and Southeast Asia (such as Global Line Network's FinShell Pay) and leveraging app placement and platform advantages in India's mobile market, we provide mobile users with digital payments, loans, and other financial services. This not only reduces the carbon footprint of paper-based financial operations but also improves financial inclusion in remote areas.

2. Sustainable Operations

2.1 About WISELINK

2.2 Corporate Sustainability Strategy

2.3 Materiality Analysis & Stakeholder Engagement

2.4 Creating a Sustainable Value Chain

GRI 2-9, GRI 2-12, GRI 2-13, GRI 2-14, GRI 2-22, GRI 2-23, GRI 2-24, GRI 3-1, GRI 3-2, GRI 3-3, GRI 2-24, GRI 2-25, GRI 2-2, GRI 201-1, GRI 203-2, GRI 308-1, GRI 401-1, GRI 403-1, GRI 414-1, GRI 416-1, GRI 418-1

SDG 1, SDG 8, SDG 9, SDG 12, SDG 13, SDG 16, SDG 17

2.1 About WISELINK (GRI 2-1, 2-6)

Company Overview & Core Values

WISELINK Co., Ltd., founded in 1978 and originally named “Max Zipper Co., Ltd. Co., Ltd.,” was formally renamed in 2023. Upholding the core spirit of “Integrity, Innovation, and Sustainability,” the company has successfully transformed from a long-established manufacturer into a multi-brand leader combining “premier manufacturing” with “financial technology.” Through big data, cloud computing, and artificial intelligence, it continues to create resilient and sustainable value for consumers, corporate clients, and partners.

Two Core Business Systems

To balance stable operations with future growth momentum, WISELINK adopts a dual-core business strategy:

Smart Software & Fintech Business

- **Digital Transformation & Software Development: Providing enterprise-grade ERP, Customer Relationship Management (CRM), Supply Chain Management (SCM), and one-stop customized software system integration.**
- **Cross-Border Online Financial Services: Actively expanding into emerging markets such as Southeast and South Asia, providing fintech solutions including online payments, microloans, and rewards to advance financial inclusion.**

High-Quality Green Manufacturing Business (MAX Brand)

- **Zipper & Accessory Manufacturing: WISELINK is Taiwan's first publicly listed zipper company. We market our proprietary “MAX” brand in more than 40 countries worldwide, actively introducing eco-friendly recycled materials and low-carbon processes into zipper production.**

Development Milestones & Transformation Journey

COMPANY MILESTONES

Sustainibility

1978

COMPANY FOUNDED

WISELINK's predecessor, “Hongda Zipper,” was founded, ushering in the golden era of Taiwan's zipper exports.

2001

OTC LISTING

Shares were officially listed on the over-the-counter market (8932).

2023

STRATEGIC TRANSFORMATION

Officially renamed “WISELINK Co., Ltd.,” launching a dual-track transformation into information services and FinTech.

2024-2025

DIGITAL PIONEER

Entered the software-services markets of 13 Southeast Asian countries, and strategically led investment in an Asian digital-asset company, becoming Taiwan‘s first publicly listed enterprise to adopt a Bitcoin treasury strategy, a representative “Micro Strategy style” company, demonstrating highly agile asset allocation and a commitment to innovative transformation.

2.2 Corporate Sustainability Strategy (GRI 2-9, 2-12, 2-13, 2-14, 2-22, 2-23, 2-24)

WISELINK recognizes that long-term corporate development must rest on a dynamic balance of environmental protection (E), social responsibility (S), and corporate governance (G). In 2025, we not only sustained the transformation advantages of our dual-core businesses but also embedded sustainable-management thinking into daily operations and long-term decision-making through institutionalized organizational practices.

Sustainability Governance Structure

To demonstrate its highest commitment to sustainable development, the company established the "Sustainability Committee" by resolution of the Board of Directors on December 17, 2024. Reporting to the Board and composed of independent directors, the committee is the highest body driving the company's sustainability governance, responsible for coordinating the company-wide ESG vision and strategic roadmap.

Five Core Responsibilities of the Committee

The Sustainability Committee convenes regular meetings to review material topics and periodically reports progress to the Board. Its main responsibilities are as follows:

1. Strategy & Goal Setting: Formulating the company's sustainability policies, long-term goals, and annual action plans.
2. Regulatory & Risk Oversight: Promoting business integrity, legal compliance, and related risk-management mechanisms.
3. Performance Review: Regularly tracking and reviewing sustainability implementation and key performance indicators (KPIs).
4. Report Quality Assurance: Reviewing the content and disclosure quality of the sustainability report to ensure transparency.
5. Resolution of Major Matters: Handling other sustainability-related matters resolved by the Board.

Sustainability Vision & Strategic Direction

Centered on "technology empowerment and green transformation," the company implements sustainability actions across two key dimensions:

1. Low-Carbon Operations & Climate Resilience: Strengthening risk identification with reference to the TCFD framework, and planning to adopt ISO 14064-1 greenhouse gas inventory to establish data-driven carbon-reduction targets.
2. Diversity, Inclusion & Inclusive Value: While building a DEI (Diversity, Equity, Inclusion) workplace internally, the company advances financial inclusion through its fintech business externally to reduce the digital divide.

2.3 Materiality Analysis & Stakeholder Engagement (GRI 3-1, 3-2, 3-3)

WISELINK defines its report content with reference to the 8 reporting principles of the GRI Standards, and also adopts the double materiality principle of the European Sustainability Reporting Standards, assessing two dimensions—"impact on the economy, environment, and society" and "impact on company operations"—to select material topics as the focus of disclosure and core framework. Through four steps—"identification and collection, surveying levels of concern, assessing impact, and review and discussion"—the materiality analysis identified 25 sustainability topics in total.
Questionnaires were used to gauge stakeholders' levels of concern about sustainability topics; The Sustainable Development Team then assessed them by the materiality principle, ranked them by impact, further discussed their priority, and—approved by the Board—confirmed 8 material topics.

2.3.1 Materiality Analysis Process

① Identification & Collection

[Identify Stakeholders] Based on the 5 principles of the AA1000 SES (Stakeholder Engagement Standards), WISELINK identified 6 major stakeholder groups: employees, customers, suppliers/contractors, shareholders/investors, and government/society.
[Collect Sustainability Topics] Referencing the GRI Standards, SASB (Software & IT Services), and benchmark companies and stakeholder concerns, we compiled 25 sustainability topics across three dimensions: governance, environment, and society.

② Survey Levels of Concern

Questionnaires were distributed to stakeholders to assess the "level of concern" for each topic. In 2025, 20 valid responses showed that stakeholders placed the greatest importance on "employee benefits" and "sustainable supply chain."

③ Assess Impact Level

A Task Force from Sustainable Development Team of senior executives assessed each topic's "external impact" on the economy, environment, and society as well as its "financial impact" on company operations; among these, "information security" was deemed the topic with the highest operational impact.

④ Review & Discussion

The "impact on the economy, environment, and society" and the "impact on company operations" of each topic were calculated separately, with "stakeholder levels of concern" taken into account, to build a double materiality matrix and set materiality thresholds, screening out 8 material topics. The Sustainable Development Team then listed the corresponding disclosure indicators per the GRI Topic Standards and conducted data inventory and reporting planning.

Material Topics List & Changes: In response to FinTech business expansion, the weighting of information security and technological innovation rose significantly compared with previous years.

2.3.2 Material Topic Identification & Assessment Results

Following the materiality-analysis principles of the GRI Standards, the company preliminarily screened 25 sustainability topics related to the company's operations across the environmental (E), social (S), and governance (G) dimensions.

Level of Concern: Surveying stakeholders' degree of importance and disclosure needs for each topic.

Impact Level: Management assesses each topic's actual and potential effects on the company's operations, economy, environment, and human rights.

The table on the right details the raw scores and preliminary ranking of each topic. Based on these results, a "materiality matrix" was plotted to visually define this year's core material topics, serving as the basis for this report's disclosures and future sustainability-strategy formulation.

Environment Supply-chain ESG environmental practices, air pollution control, circular economy, energy management

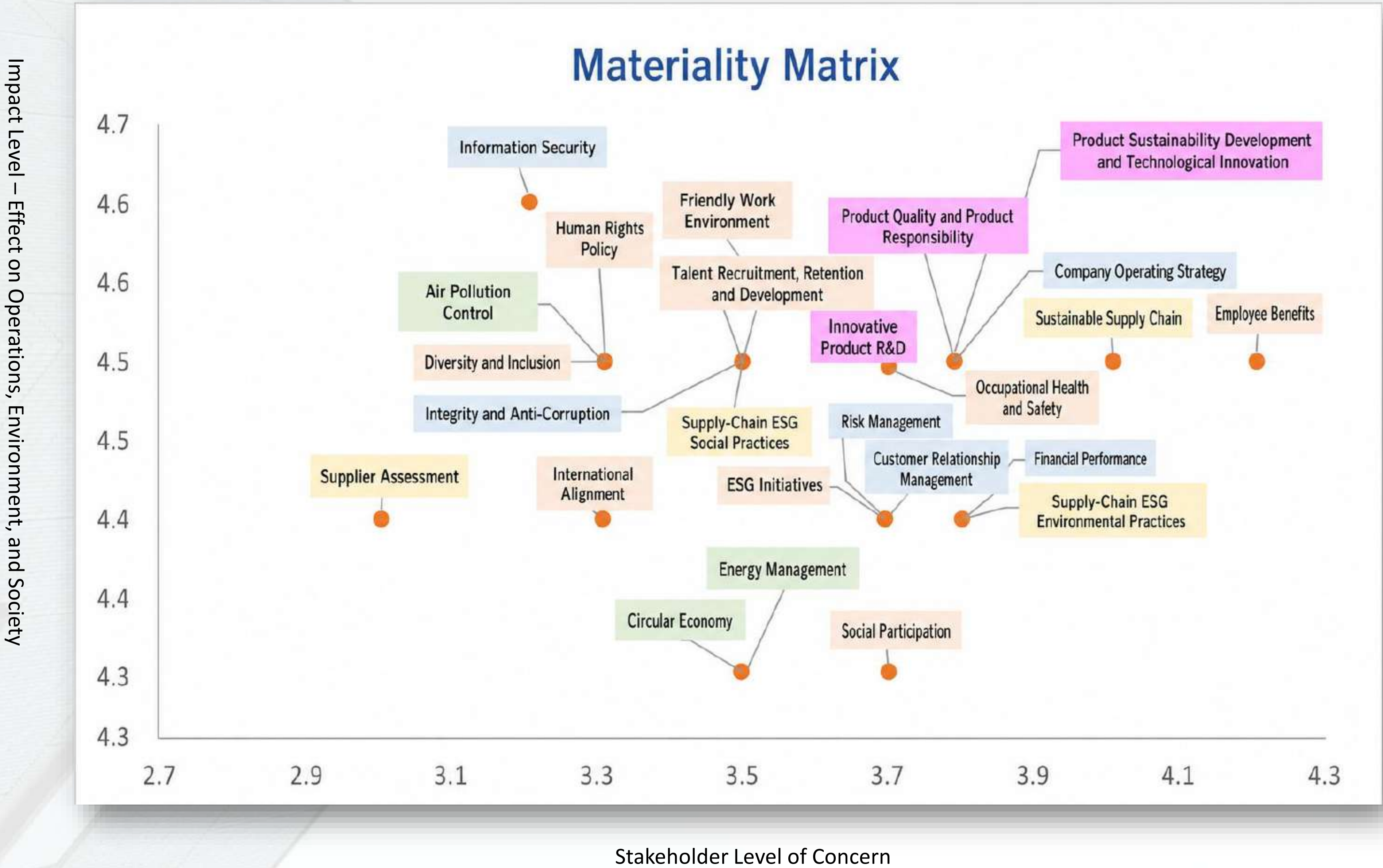
Society Employee benefits, occupational health and safety, talent recruitment/retention and development, friendly work environment, human-rights policy, diversity and inclusion, ESG initiatives, social participation, international alignment

Governance Company operating strategy, product sustainability development and technological innovation, product quality and product responsibility, information security, financial performance, sustainable supply chain, risk management, integrity and anti-corruption, innovative product R&D, supply-chain ESG social practices, supplier assessment, customer relationship management

Rank	Topic	Category	Concern Level	Impact Level
1	Employee Benefits	Society	4.2	4.5
2	Sustainable Supply Chain	Supply Chain	4.0	4.5
3	Supplier Assessment	Supply Chain	3.0	4.4
4	Company Operating Strategy	Corporate Governance	3.8	4.5
5	Product Quality and Product Responsibility	Innovative Products	3.8	4.5
6	Product Sustainability Development and Technological Innovation	Innovative Products	3.8	4.5
7	Supply-Chain ESG Environmental Practices	Supply Chain	3.8	4.4
8	Financial Performance	Corporate Governance	3.8	4.4
9	Occupational Health and Safety	Society	3.7	4.5
10	Risk Management	Corporate Governance	3.7	4.5
11	ESG Initiatives	Society	3.7	4.4
12	Customer Relationship Management	Talent Recruitment	3.7	4.4
13	Talent Recruitment, Retention and Development	Society	3.5	4.5
14	Social Participation	Society	3.7	4.3
15	Integrity and Anti-Corruption	Corporate Governance	3.5	4.5
16	Friendly Work Environment	Society	3.5	4.5
17	Innovative Product R&D	Innovative Products	3.5	4.5
18	Supply-Chain ESG Social Practices	Supply Chain	3.5	4.5
19	Human Rights Policy	Society	3.3	4.5
20	Air Pollution Control	Environment	3.3	4.5
21	Circular Economy	Environment	3.5	4.3
22	Diversity and Inclusion	Society	3.3	4.5
23	Energy Management	Environment	3.5	4.3
24	Information Security	Corporate Governance	3.2	4.6
25	International Alignment	Society	3.3	4.4

2.3.3 Materiality Matrix

Based on the quantitative analysis of the questionnaire results, WISELINK's 2025 materiality matrix is as follows:



2.3.4 Material Topics List & Analysis

Based on the materiality-matrix analysis and the Sustainable Development Team's assessment of each topic's actual and potential effects on the company's operations, economy, environment, and human rights, the leading topics with high concern and high impact are WISELINK's most central material topics for 2025.

Material Topic	Category	Reason for Inclusion
Employee Benefits	**Society**	Top talent is the core of technological transformation; generous benefits are the foundation of corporate competitiveness.
Sustainable Supply Chain	**Supply Chain**	As a manufacturing leader, ensuring the supply chain meets ESG standards is key to reducing risk.
Company Operating Strategy	**Governance**	During the dual-core transformation, clear strategic transparency is stakeholders' foremost concern.
Product Sustainability Development & Technological Innovation	**Innovative Products**	Combining FinTech with green manufacturing, developing products with sustainable value is a growth driver.
Product Quality & Product Responsibility	**Innovative Products**	Maintaining the high-quality manufacturing brand (MAX) image and fulfilling product-safety responsibility.
Information Security	**Governance**	As the FinTech business expands, information security is the risk item with the highest impact on company operations.
Occupational Health & Safety	**Society**	Ensuring the safety of production lines and office environments is a basic requirement of corporate responsibility.
Financial Performance	**Governance**	Solid financial profitability is the foundation for advancing ESG projects and corporate transformation.

2.4 Creating a Sustainable Value Chain

2.4.1 Material Topics and WISELINK's Value Chain

WISELINK identified 8 material topics spanning environment, society, and governance, explaining their significance to the company and describing their direct and indirect impacts on stakeholders across the internal and external value chain.

Material Topic	Impact: Positive	Impact: Negative	Standards & Goals (GRI / SDGs)	Value Chain Relationship
Employee Benefits	Attracts senior cross-border FinTech talent, boosting AI R&D effectiveness and product-delivery stability, and fostering a DEI-friendly workplace.	Talent attrition would stall transformation-project R&D and weaken the company's core transformation competitiveness.	GRI 401 (Employment) SDG 8 (Decent Work)	🧑‍💼 Employees (Direct)
Sustainable Supply Chain	Jointly developing sustainable materials (e.g., recycled-material zippers) to elevate the "MAX" brand's position in the global green supply chain.	Insufficient supply-chain transparency or inability to meet brands' decarbonization needs risks losing orders from key customers.	GRI 308/414 (Supplier Assessment) SDG 12 (Responsible Production)	🤝 Partners (Direct) 🌍 Society (Indirect)
Company Operating Strategy	Successfully acquiring an Indian NBFC license to build resilient, diversified cross-border revenue streams and enhance long-term shareholder value.	Insufficient transparency in cross-border investment decisions could raise investor concerns, causing share-price volatility and higher financing costs.	GRI 2 (General Disclosures/Governance) SDG 9 (Industry & Innovation)	📈 Shareholders (Direct) ⚖️ Corporate Governance
Product Sustainability Development & Technological Innovation (incl. Financial Inclusion)	**The FraudEyes anti-fraud platform addresses social-security pain points, creating high positive social value and SaaS premium potential; FinShell Pay provides microloans to realize the value of financial inclusion.**	If R&D deviates from market needs, or risk-control modeling errors increase bad debts, profitability would be squeezed and financial stability harmed.	GRI 203 (Indirect Economic Impacts) SDG 1 (No Poverty) SDG 16 (Peace, Justice & Strong Institutions)	🏢 Operations 👥 Customers (Direct) 🌍 Society (Direct)

Material Topic	Impact: Positive	Impact: Negative	Corresponding SDGs	Value Chain Relationship
Product Quality & Product Responsibility	Ensures global reputation, wins long-term orders from top international brand customers, and avoids low-price competition through technological advantage.	Non-compliance in physical or chemical testing (e.g., hazardous substances) would cause full-batch scrap compensation and even permanent removal by brands.	GRI 416 (Customer Safety) SDG 12 (Responsible Production)	👥 Customers (Direct) 🏢 Operations
Information Security	Builds a digital-trust system, strengthens user confidence in financial services, and ensures high compliance and asset security in cross-border financial operations.	A personal-data breach or system outage would bring heavy regulatory penalties, license revocation, and permanent reputational damage.	GRI 418 (Customer Privacy) SDG 16 (Peace & Justice)	🏢 Operations 👥 Customers (Direct)
Occupational Health & Safety	Reduces occupational-accident rates, safeguards employees' health rights, and ensures stable production through standardized management.	A major safety accident would trigger shutdown orders, high compensation, and serious damage to the company's reputation for integrity.	GRI 403 (Occupational H&S) SDG 8 (Decent Work)	👷 Employees (Direct) 🏢 Operations
Financial Performance (incl. Climate Change Response)	Improves gross margin through optimized asset allocation; proactively addresses climate risk to reduce future carbon taxes and energy costs, ensuring sufficient funds to reward shareholders and invest in sustainable R&D.	Raw-material volatility and climate-regulation (IFRS S1/S2) compliance needs would push up tariffs and raw-material operating costs, diluting profits if poorly managed.	GRI 201 SDG 13 (Climate Action) SDG 17 (Partnerships for the Goals)	🌏 Environment (Direct) 📈 Shareholders (Direct) ⚖️ Corporate Governance

SDGs Mapping Notes:

SDG 1 & 16 (Product Innovation/Financial Inclusion): Targeting microloans in India (No Poverty) and the anti-fraud system (Strong Institutions/Digital Security).
SDG 8 (Employees/Occupational Safety): Focused on providing dignified labor and a safe working environment.
SDG 12 (Supply Chain/Product Quality): Centered on circular-material use and responsible production models.
SDG 13 (Finance/Climate): Directly addressing climate-risk management and low-carbon transformation.
SDG 17 (Partnerships): Embodying WISELINK's shared prosperity and transparency with global smartphone giant (OPPO), banking partners, and regulators.

2.4.2 Material Topic Management Approach (GRI 2-24)

Material Topic	2025 Short-Term Goals (User Platform)	2026–2027 Mid-Term Goals (Habit Stickiness)	2028 Long-Term Goals (Financial Services)
Company Operating Strategy	[Transformation & Revamp] Completed the app revamp in response to new Android privacy rules; launched the new Loan Service Provider (LSP) platform to raise DAU conversion.	[Dual-Track Drive] Combining the LSP platform with proprietary NBFC operations for synergistic effects, optimizing smart-lending performance to increase ARPU (average revenue per user).	[Full Ecosystem] Building a one-stop financial-services platform and expanding investment and insurance services to maximize LTV (lifetime value).
Product Sustainability Development & Technological Innovation (incl. Financial Inclusion)	[Data Modeling] Launching user-behavior (credit, income, behavior) data collection and modeling to deepen membership tiers and differentiated benefits.	[Precise Risk Control] Using AI risk-control models for “personalized recommendations” and “high-conversion promotion,” reducing credit risk and improving financial-inclusion efficiency.	[Smart Finance] Maturely applying big data and AI to predict user needs, offering proactive, scenario-based financial solutions to realize the smart-living vision.
Information Security	[Compliance Response] Promptly responding to mobile-OS privacy rules, ensuring the app revamp meets the highest international privacy standards.	[Data Governance] Establishing a cross-border financial-data security governance framework, ensuring de-identification and privacy protection in big-data modeling, and safeguarding users' digital rights.	[Trust Benchmark] Becoming an information-security compliance benchmark in cross-border FinTech, building a highly resilient data-privacy and anti-fraud system.
Financial Performance	[Operational Optimization] Focusing on active-user quality to maintain stable conversion metrics and financial resilience during regulatory adjustments.	[Profit Growth] As proprietary operations and value-added services launch, driving steady growth in recurring revenue (ARR) and per-user contribution.	[Value Maximization] Through deep operation of cross-border financial services, achieving long-term LTV growth and creating sustainable, high-quality cash flow for shareholders.

Material Topic	2025 Short-Term Goals (Transformation Consolidation)	2026–2027 Mid-Term Goals (Scale Growth)	2028 Long-Term Goals (Value Realization)
Employee Benefits	[Cross-Border Talent Incentives] Refining incentive schemes for FinTech R&D teams; building a cross-regional (Taiwan, China, India, Vietnam) talent-collaboration platform and communication framework.	[Retention & Organizational Resilience] Achieving over 90% retention of cross-border technical talent; promoting comprehensive career paths to strengthen adaptability to digital transformation.	[Global Well-being Workplace] Building an internationally competitive compensation and benefits system, maintaining high employee satisfaction, and becoming the employer brand of choice for cross-border tech talent.
Sustainable Supply Chain	[Compliance & Pilot] Completing ESG compliance signing with existing core suppliers; launching small-scale trial production of recycled material (rPET) in zipper products to improve green competitiveness.	[Localization & Transparency] Evaluating localized supply systems in garment-producing regions (e.g., Southeast Asia) to shorten lead times; achieving a 100% pass rate in core-supplier ESG assessments.	[Low-Carbon Supply Value Chain] Establishing a closed-loop circular-economy supply chain and promoting carbon management among supply partners to jointly meet brands' net-zero targets.
Product Quality & Product Responsibility	[Compliance Gatekeeping] Maintaining 100% compliance in product physical and chemical testing; establishing fast communication and feedback channels for brand customers (e.g., Lenovo).	[Smart Manufacturing Transformation] Introducing smart quality inspection and color-matching systems at the Kunshan(China) and Taiwan plants to reduce human error and improve product-quality stability and customer satisfaction.	[Quality Excellence & Zero Claims] Achieving “zero complaints, zero returns” excellence; with a high-quality, non-price-cutting image, the MAX brand becomes a core strategic partner for global brands.
Occupational Health & Safety	[Risk Control] Strengthening safety protection for high-risk manufacturing equipment; maintaining a 0% major workplace-injury rate; holding DEI workplace-health workshops.	[Preventive Management] Conducting annual employee-health tracking and workplace-stress assessments; building a digital safety-inspection system for automated checks and risk prediction.	[Comprehensive Healthy Workplace] Building “zero-accident, high-health” safe campuses and production sites, achieving win-win labor relations, and becoming an industry model for occupational health and safety management.

2.4.3 Stakeholder Communication Topics & Channels (GRI 2-25, 2-29)

Upholding transparent communication and following the AA1000 engagement standard, WISELINK has established diversified communication channels for six key stakeholder groups. In 2025, we not only reached multiple transformation milestones but also actively responded to stakeholders' expectations for sustainable development through concrete actions and data.

Stakeholder	Importance to WISELINK	Communication Topics	Frequency & Channels	2025 Outcomes & Response Highlights
Employees	Employees are the core asset driving FinTech transformation and manufacturing craftsmanship, and the prime force of technological innovation.	Pay and benefits, talent training, workplace safety, DEI inclusion.	Monthly department meetings, quarterly training, ad-hoc employee mailbox, annual survey.	• Built a cross-border technical-collaboration platform, improving R&D efficiency. • Held 6 ESG/DEI workplace courses. • Employee-satisfaction survey under the EAP guidelines remained at a high level.
Customers / Brands	Customer needs drive business growth. Whether FinTech users or brand customers, they are the ultimate embodiment of the company's value.	Product quality and delivery, information security and privacy, financial-inclusion value.	Ad-hoc customer visits, in-app support, annual satisfaction survey, video conferences.	• FinShell Pay accumulated a 120-million traffic base in India while maintaining a high conversion rate. • Completed the app revamp in response to new Android privacy rules, implementing privacy protection. • MAX products achieved 100% compliance in physical and chemical testing.
Suppliers / Contractors	A stable supply chain is the moat of the manufacturing business and a partner in jointly advancing green transformation.	Quality consistency, sustainability-management requirements, integrity standards.	Annual ad-hoc virtual or on-site audits, phone and email communication.	• Achieved over 80% signing rate of ESG sustainability standards among core suppliers. • Launched recycled-material (rPET) supply-chain matching and small-scale trial-production assessment. • Adopted ISO-14064, planning initial carbon-reduction awareness training in 2026.

Stakeholder	Importance to WISELINK	Communication Topics	Frequency & Channels	2025 Outcomes & Response Highlights
Shareholders / Investors	Shareholder support provides transformation funding, and transparent operational disclosure is the foundation of capital-market trust.	Financial performance, business strategy, cross-border acquisition progress.	**Quarterly investor conferences, annual shareholders' meeting, public information observation post, overseas investor calls.**	• Signed the Share Purchase Agreement (SPA) for the Indian NBFC-licensed company. • Transparently disclosed quarterly operating performance in 2025, with steady ARR (recurring revenue) growth. • Issued multiple material announcements to ensure timely, equal access to investment information.
Government / Regulators	Compliant operation is WISELINK's passport for establishing operations in Taiwan and overseas (e.g., India, Southeast Asia).	Legal compliance, information-security management, anti-fraud social responsibility.	Annual regulatory audits, ad-hoc official correspondence, seminars, in-person briefings.	• Awaiting the Reserve Bank of India's (RBI) phased compliance review of the acquisition. • Proactively cooperating with Southeast Asian governments to deploy the FraudEyes anti-fraud system. • Adopted the IFRS S1/S2 financial-risk disclosure assessment framework.
Media / General Public	Brand reputation affects market expansion and social recognition, and financial-inclusion value helps bridge social gaps.	Social participation, financial inclusion, information-security protection.	Ad-hoc press releases, the corporate website's sustainability section, forums and seminars, social media.	• The FraudEyes system successfully helped detect multiple potential telecom frauds. • Lowered financial barriers through FinTech, advancing financial inclusion in India. • Published 12+ media reports on business transformation and sustainability actions.

Stakeholder Communication Channels

To establish a transparent, timely, and effective communication mechanism, we have set up diverse contact channels to respond to stakeholder recommendations and needs and jointly promote sustainalde development.

Spokesperson

Name	Shu-Wen Chen
Title	Chief Financial Officer
Tel.	(02) 2627-1828
Email	speak@wiselink.tw

Acting Spokesperson

Name	Li-Ling Chien
Title	Assistant Manager, Business Department
Tel.	(02) 2627-1828
Email	speak@wiselink.tw

Investor Services Agent

Name	Grand Fortune Securities Co., Ltd.
Address	14F., No. 5-7, Sec. 1, Zhongxiao W. Rd., Zhongzheng Dist., Taipei City 100, Taiwan (R.O.C.)
Tel.	(02) 2383-6888
Website	www.gfortune.com.tw/Home/Index

Customer Contact

sales@wiselink.tw

Supplier Contact

supply@wiselink.tw

Employee Contact

hr@wiselink.tw

3. Corporate Governance

3.1 Forward-looking Governance

3.2 Global Presence & Business Performance

3.3 Risk Management

3.4 Information Security & Privacy Protection

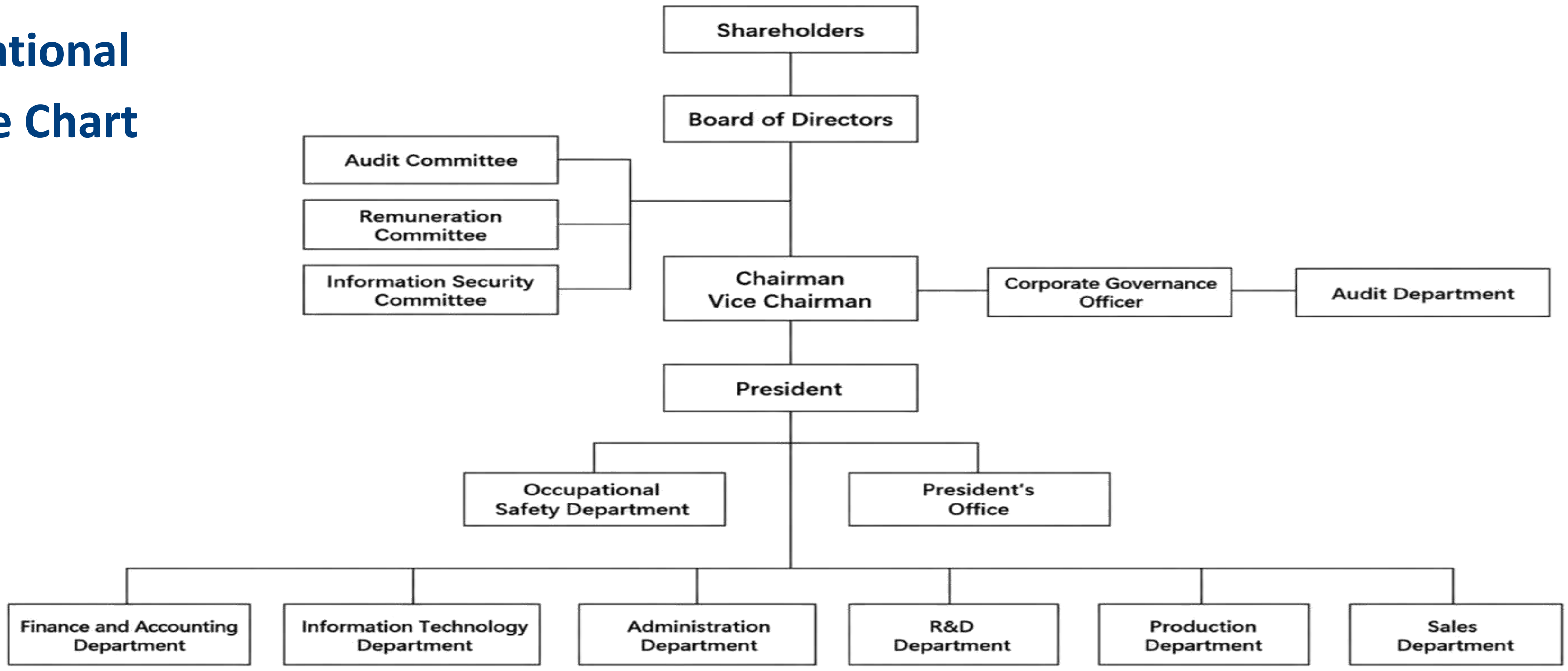
GRI 2-9, GRI 2-10, GRI 2-11 , GR2-12, GRI 2-13, 2-15, GRI 2-16, GRI 2-17, GRI 2-18, GRI 2-19, GRI 2-20, GRI 2-23 Policy Commitments GRI 2-24, GRI 2-26, GRI 201-1, GRI 205-1, GRI 205-2, GRI 205-3, GRI 418-1

SDG 9, SDG 10, SDG 12, SDG 13, SDG 16

3.1 Forward-looking Governance

The Board of Directors is the core of WISELINK's corporate governance, responsible for overseeing the management team, deliberating on major operating strategies, strengthening internal control and risk management, and ensuring that corporate decisions align with the long-term interests of shareholders and stakeholders.

Organizational Structure Chart



3.1.1 Board Diversity

9 Board Members

33% Independent Director Ratio

22% Employee Director Ratio

WISELINK's Board comprises 9 directors, including 3 independent directors (33% independence ratio) and 3 employee directors (22%). Members bring diverse expertise across management, finance and accounting, legal, IT, investment, international markets, and industry operations, supporting oversight of transformation, cross-border operations, financial performance, information security, and sustainability. In 2025, the Board held 8 meetings and 7 investor conferences with high average attendance, reviewing financial reports, internal control, major investments, strategy, and compliance while monitoring sustainable development, information security, risk management, and stakeholder communication.

In 2025, the Company has 9 director seats (including 3 independent directors). The directors' professional expertise, diversity, and independence are set out in the table below:

Diversity / Name		Basic Composition							Board Expertise				Professional Knowledge & Skills						
		Nationality	Gender	Age (Years) 31-40	41-50	51-60	61-70	Employee Status	Legal Affairs	Finance & Acct	Industry Experience	Pro Judgment	Acct & Fin	Biz Management	Crisis Management	Industry Knowledge	Global Market Lens	Leadership	Decision-Making
Chairman	Fu-Wei Chung	Republic of China	M		✓						✓	✓		✓	✓	✓	✓	✓	✓
Vice Chairman	Wei-Te Huang	Republic of China	M		✓						✓	✓		✓	✓	✓	✓	✓	✓
Director	Kun-Huang Tsai	Republic of China	M			✓		✓			✓	✓		✓	✓	✓	✓	✓	✓
Director	Chun-Yi Lin	Republic of China	M		✓				✓			✓		✓	✓	✓	✓	✓	✓
Director	Tan Tiong Ming	Malaysia	M		✓			✓			✓	✓		✓	✓	✓	✓	✓	✓
Director	Vincent Wong Mun Seng	Malaysia	M	✓							✓	✓		✓	✓	✓	✓	✓	✓
Independent Director	Tian-Hsing Li	Republic of China	M			✓						✓		✓	✓	✓	✓	✓	✓
Independent Director	Pei-Wen Cheng	Republic of China	F			✓				✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Independent Director	Ju-De Chang	Republic of China	M				✓		✓			✓		✓	✓	✓	✓	✓	✓

3.1.2 Director Training, 2023–2025

Title	Name	Organizer	Training Course	Hours
Chairman	Fu-Wei Chung	SFI	Directors, Supervisors & Corporate Governance Officers Series – How Directors and Supervisors without a Finance/Accounting Background Review Financial Statements	3
		TWSE	Directors & Corporate Governance Officers Credit – 2025 Cathay Sustainable Finance and Climate Change Summit	6
		SFI	New Trends in ESG Labor Relations – Labor Rights in Sustainable Supply Chains	3
		COSDA	Legal Norms and Risk Responsibilities Every Director, Supervisor and Insider Must Know under Corporate Governance	3
Vice Chairman	Wei-Te Huang	TIRI	Corporate Governance and Securities Regulations	3
		SFI	Directors, Supervisors & Corporate Governance Officers Series – Protection of Trade Secrets	3
		SFI	Corporate Control Contests and an Introduction to the Commercial Case Adjudication Act	3
Director	Kun-Huang Tsai	SFI	Directors, Supervisors & Corporate Governance Officers Series – Current Status and Future Development of Virtual Asset Regulation	3
		SFI	Directors, Supervisors & Corporate Governance Officers Series – NVIDIA's Three-Trillion Miracle: New Thinking on the Semiconductor Revolution behind AI	3
		COSDA	Recent Cases on Procedural Disputes at Board and Shareholder Meetings amid Control Contests	3
Director	Chun-Yi Lin	TPEx	Resilient Taiwan – TPEx Sustainable Bonds and ETF Forum	3
		TCGA	Insider Trading and Integrity Management – Directors' and Supervisors' Liability in Securities Misconduct Cases	3
		TCGA	Trends and Risk Management of Digital Technology and Artificial Intelligence	3
		SFI	Advanced Practical Seminar for Directors and Supervisors (Including Independent) and Corporate Governance Officers	3
		TCGA	The Three Codes of Corporate Governance, Integrity Management and Corporate Sustainability, and the Prevention of Insider Trading	3
Director	Vincent Wong Mun Seng	COSDA	Directors, Supervisors & Corporate Governance Officers Series – NVIDIA's Three-Trillion Miracle: New Thinking on the Semiconductor Revolution behind AI	3
Director	Tan Tiong Ming	COSDA	NVIDIA's Three-Trillion Miracle: New Thinking on the Semiconductor Revolution behind AI	3
		COSDA	Practical Analysis of M&A Equity Investment Planning and Joint Venture Agreements	3
		SFI	Advanced Practical Seminar for Directors and Supervisors (Including Independent) – Post-Pandemic Talent Sustainability Challenges	3
Independent Director	Tian-Hsing Li	SFI	Directors, Supervisors & Corporate Governance Officers Series – Carbon Trading Mechanisms and Corporate Management Applications	3
		SFI	Directors, Supervisors & Corporate Governance Officers Series – Intellectual Property Management: Focusing on Patents and Trade Secrets	3
		SFI	Directors, Supervisors & Corporate Governance Officers Series – Corporate Financial Literacy: Behavioral Finance and Corporate Decision-Making	3
		SFI	Directors, Supervisors & Corporate Governance Officers Series – Economic Conditions and Market Opportunities in New Southbound Countries	3
		SFI	Server System Integration Technologies and Application Opportunities	3
		SFI	Global Economic and Industrial Technology Development Trends	3
Independent Director	Pei-Wen Cheng	TIRI	Taiwan's Future amid Changing US-China-Taiwan Trilateral Relations (Part 1)	3
		TIRI	Taiwan's Future amid Changing US-China-Taiwan Trilateral Relations (Part 2)	3
		TIRI	Legal Liabilities of Directors and Supervisors and the Corresponding Risks and Prevention	3
		TIRI	Fundamentals of Sustainability Reports	3
		COSDA	Carbon Reduction Issues and Their IFRS Accounting Treatment	3
		COSDA	Corporate Governance 3.0, the Capital Market Roadmap and Green Financing	3
Independent Director	Ju-De Chang	TCGA	Global Trend Analysis – Risks and Opportunities	3
		TCGA	Development Trends and Best Practices in Corporate Governance and Corporate Social Responsibility	3
		TCGA	The Roles and Responsibilities of the Board and Senior Management in ESG Governance	3
		TCGA	Corporate Control Contests and Case Analysis	3
		TCGA	Family Business Succession and Planning	3
		TCGA	How Companies Can Prevent Corruption – Case Analysis	3

3.1.3 Board Performance Evaluation

To strengthen corporate governance, WISELINK has established the Board-approved "Board Evaluation Guidelines", which require an internal board performance evaluation at least once a year and an external evaluation by an independent institution or team of experts every three years. The internal evaluation covers self-evaluations of the Board, its functional committees, and individual directors. The triennial external evaluation is commissioned to the Taiwan Board Performance Evaluation Association, which assesses seven major dimensions—board composition and structure, director selection and training, participation in operations, decision-making quality, internal controls, ESG, and value creation—through questionnaires and on-site interviews.

WISELINK Board Self-Evaluation: Cycle and Period, Scope, Methods, and Content

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation Content
Conducted once a year	2025/01/01 to 2025/12/31	The Board, individual directors, and functional committees	Overall board internal self-evaluation – "Board Performance Assessment Self-Evaluation Questionnaire"	The "Board Performance Assessment Self-Evaluation Questionnaire" covers five major dimensions-degree of participation in company operations, enhancement of the quality of board decision-making, board composition and structure, the selection and continuing education of directors, and internal controls-with a total of 45 evaluation indicators.
			Individual director internal self-evaluation – "Director Assessment Self-Evaluation Questionnaire"	The "Director Assessment Self-Evaluation Questionnaire" covers six major dimensions-grasp of company goals and missions, awareness of director responsibilities, degree of participation in company operations, internal relationship management and communication, directors' professionalism and continuing education, and internal controls-with a total of 23 evaluation indicators.
			Functional committee internal self-evaluation – "Functional Committee Performance Assessment Self-Evaluation Questionnaire"	The "Functional Committee Performance Assessment Self-Evaluation Questionnaire" covers five major dimensions-degree of participation in company operations, awareness of functional committee responsibilities, enhancement of the quality of functional committee decision-making, functional committee composition and member selection, and internal controls. The Audit Committee has a total of 22 evaluation indicators, and the Remuneration Committee has a total of 19 evaluation indicators.

Internal Performance Evaluation Results

On March 11, 2025, the Chief Auditor reported the evaluation results to the Board: the overall Board, individual directors, the Audit Committee, and the Remuneration Committee scored 4.97, 4.99, 4.97, and 4.96, respectively-confirming sound board operations in compliance with corporate governance.

External Performance Evaluation Results

a. The Company's Board governance largely complies with Taiwan Stock Exchange and Taipei Exchange requirements on corporate governance and board evaluation. Key strengths:

b. Board members bring diverse expertise-industrial engineering, finance and accounting, law, business management, investment and development, and digital technology—supporting operations and sustainable development.

c. The Board leads by example, running an annual self-evaluation and commissioning an external independent institution to assess performance—demonstrating self-discipline and accountability.

d. The Company prioritizes digital technology and information security, with a board-level Information Security Committee setting security policies and controls.

e. In a competitive environment, management actively pursues investment opportunities, leveraging existing strengths with resilient execution.

The recommendations from the Company's board evaluation report and the improvement actions taken in 2024 and 2025 are as follows:

No.	Recommendation	Implementation Status
1	Establish a formal orientation program for newly appointed directors to help them perform their duties, and plan directors' annual continuing-education courses and schedules in advance.	Implemented as recommended.
2	Increase the number of investor conferences held each year to enhance direct communication with institutional investors, and regularly report shareholders' and stakeholders' feedback to the Board each year.	2024 held 2 investor conferences; 2025 held 7 investor conferences, continuing to strengthen communication with institutional investors; feedback from shareholders and stakeholders is compiled by the responsible units and reported to the Board as needed.
3	Establish a "Sustainable Development Committee" as a functional committee with the participation of independent directors, to demonstrate the Company's commitment to corporate sustainable development.	(1) Established on 2024/12/17. (2) All three of the Company's independent directors serve as members of the committee.
4	Formulate succession plans for Board members and key management, and evaluate the effectiveness of their implementation at the Board on a regular annual basis.	To be assessed and formulated according to the Company's actual business development.

WISELINK will continue to enhance the effectiveness of its Board in accordance with the improvement recommendations issued by the TABG (Taiwan Association for Board Governance).

3.1.4 Board Remuneration

WISELINK, in accordance with the “Articles of Incorporation” and relevant regulations, has established a transparent and performance-oriented remuneration system. The granting of director remuneration is handled by the “Remuneration Committee,” which is responsible for reviewing, formulating, and periodically examining the performance targets, remuneration policies, systems, standards, and structures for the Company’s directors and managers, and for regularly assessing the achievement of their performance targets, so as to establish a sound remuneration system for the Company’s directors and managers. The performance and remuneration of senior executives are periodically reviewed and approved by the Remuneration Committee and then submitted to the Board for resolution.

Composition of Director Remuneration and Its Link to Performance

The payment of the Company’s director remuneration strictly follows Article 20 of the Company’s Articles of Incorporation: “If the Company records a profit for the year, no more than two percent shall be allocated as remuneration for directors and independent directors; however, any accumulated losses shall first be covered.”

Remuneration Assessment Item	Specific Assessment Content
Degree of participation in operations	Directors’ actual attendance at Board and functional committee meetings.
Performance and value contribution	Guidance on major decisions regarding the Company’s operations.
Long-term company performance	Linked to the achievement of the Company’s annual profit and the degree of implementation of sustainability (ESG) indicators.
Link to evaluation results	The results of the annual “Board Performance Evaluation” are referenced as an important basis for granting remuneration.

Professional Assessment and Transparent Disclosure

Director remuneration is determined with reference to the levels of domestic and international peers and the remuneration levels of senior executives. If the Company incurs an operating loss for the year, no director remuneration is allocated in accordance with the Articles of Incorporation, thereby establishing a management-accountability system of shared prosperity and ensuring that directors’ interests are aligned with the long-term interests of stakeholders.

3.1.5 Functional Committees & Operating Mechanism

To implement professional division of labor and strengthen the Board's oversight, WISELINK has established the Audit, Remuneration, Information Security, and Sustainability Development Committees. Each is composed of members with professional backgrounds, and through institutionalized operations they ensure operational legality and fair compensation while assisting the Board in risk control, strategy execution, and sustainable development.

Functional Committee Membership

Name	Audit Committee	Remuneration Committee	Information Security Committee	Sustainability Development Committee
Independent Director: Tian-Hsing Li	V (Chair)	V (Chair)	V (Chair)	V (Chair)
Independent Director: Pei-Wen Cheng	V	V	V	V
Independent Director: Ju-De Chang	V			V
Ph.D. in Computer Science & Engineering: Hsing Mei		V	V	

Audit Committee

The Company's Audit Committee convenes at least once each quarter and may hold additional meetings as needed.

Composition	Composed of all independent directors, no fewer than three members, of whom at least one has a professional background in accounting or finance.
Supervisory Authority	Responsible for overseeing the fair presentation of the Company's financial statements; the appointment, dismissal, and independence of the attesting CPAs; the effective implementation of the internal control system; legal compliance; and corporate risk management.
Review and Assessment Mechanism	Conducts an annual self-evaluation of committee performance; assessment indicators include the execution of Board resolutions, the thoroughness of review procedures, and the quality of communication with the internal audit head/CPAs.
2025 Key Focus Areas and Governance Directions	Oversight of internal projects, including India's NBFC acquisition — its legal compliance and financial due diligence — to keep cross-border operational and management risks to a minimum.

Remuneration Committee

This committee convenes at least twice a year and may hold additional meetings as needed.

Composition	Composed of two independent directors and one member who is not an employee of the Company or its affiliates; members possess the professional expertise in business, law, or corporate operations required for the role.
Supervisory Authority	In accordance with the Remuneration Committee Charter, the committee establishes and periodically reviews the performance-evaluation standards, long-term incentive plans, and remuneration policies for directors and managers.
Review and Assessment Mechanism	Regularly benchmarks against industry peer compensation levels and reviews the reasonableness of the linkage between performance indicators and remuneration payouts, converting operating performance into long-term talent-retention momentum.
2025 Key Focus Areas and Governance Directions	Equity Incentives: 2025 Annual General Meeting amended the Articles of Incorporation to add a basis for employees of subsidiaries to be eligible for employee stock warrants, restricted stock awards (RSA), and employee stock subscriptions in cash capital increases. Performance Linkage: Revised the employee compensation ratio. If the Company records a profit for the year, no less than 1% shall be allocated as employee compensation (of which 20% shall be distributed to entry-level employees).

Information Security Committee

This committee convenes at least twice a year and may hold additional meetings as needed.

Composition	Composed of two independent directors and one member who is not an employee of the Company or its affiliates, with backgrounds in information technology, risk management, or operations.
Supervisory Authority	Deliberate on and conduct management reviews of matters related to the information security management system, and coordinate the planning and promotion of the Company's information security. Oversee internal audits of the information security management system. Oversee the execution of information security operations, emergency response and crisis handling for information security incidents, and the planning of information security training. Oversee the implementation of information security policies.
Review and Assessment Mechanism	In accordance with the Information Security Committee Charter, it coordinates information security strategy, oversees the effectiveness of the information security management system, and reviews information security budgets and protection plans.
2025 Key Focus Areas and Governance Directions	Compliance Architecture Adjustment: Oversee the FinShell Pay platform's system architecture adjustments and compliance checks in response to Android new privacy regulations. Anti-Fraud Technology Oversight: Oversee the FraudEyes anti-fraud platform's deployment security and cross-border data privacy protection measures.

Sustainability Committee

This committee convenes at least once a year and may hold additional meetings as needed.

Composition	Driven at the Board level, with members comprising directors and senior executives.
Supervisory Authority	Formulate, promote, and strengthen the Company's sustainability policies, annual plans, and strategies. Review, track, and revise the implementation status and effectiveness of sustainability initiatives. Oversee sustainability information disclosure and review the sustainability report. Oversee the execution of the Company's Sustainability Code operations and other sustainability-related work resolved by the Board.
Review and Assessment Mechanism	Annually reviews the achievement rate of the management approach for each material topic and periodically reports ESG performance to the Board.
2025 Key Focus Areas and Governance Directions	Material Topic Approval: Confirmed the 2025 materiality identification results (covering employee benefits, financial inclusion, information security, and other 8 topics in total) [based on the FY114 materiality questionnaire results]. Report Review: Responsible for 2025 sustainability report preparation oversight and the final review of disclosure quality.

3.2 Global Operations (GRI 201-1)

3.2.1 Global Operational Layout

WISELINK pursues globalization around its dual-core businesses of “Manufacturing + Technology,” continuously integrating operating resources across Taiwan, China, and Malaysia, and, through software services and FinTech applications, expands business opportunities in the Southeast Asian, South Asian, and Asia-Pacific markets. Within the disclosure scope of this report, WISELINK’s operating sites cover its Taiwan-region sites and Taiwan-region affiliates, its China-region site Kunshan Max Zipper, and Kuala Lumpur, Malaysia GLN (Global Line Network). Financial and operating performance is disclosed based on the scope of the consolidated financial statements, denominated in New Taiwan Dollars.

Region	Key Sites / Businesses	Operational Role and Function
Taiwan	Neihu Headquarters (Taipei); Longtan / Yangmei plants	Group governance, operations management, manufacturing management, sustainability governance promotion, and integration of Taiwan-region operations.
Taiwan	United Link Co., Ltd. & Innovation (subsidiary)	As the core of WISELINK’s AI technology and software solutions, it focuses on software development, AI voice technology R&D, streaming media optimization, and e-commerce system innovation, applying forward-looking technology to business scenarios. United Link Co., Ltd. & Innovation is also a key technical force behind WISELINK’s development of “streaming media AI optimization” and digital services.
China	Kunshan Max Zipper(China) Co., Ltd.	Zipper manufacturing, production management, supply-chain collaboration, and traditional manufacturing operations.
Malaysia	Kuala Lumpur GLN (Global Line Network)	Enterprise software services, system development, platform deployment, long-term operations and maintenance, and business expansion in the Southeast Asian market.
India and Southeast Asian Markets	FinShell Pay and other digital finance and lifestyle service applications	Through partnerships and app-based service models, it promotes consumer financial services such as digital finance, online lending, gaming, membership benefits, and wealth management.

Among them, United Link Co., Ltd. & Innovation, a subsidiary of WISELINK, plays a key role in the Group’s AI technology R&D and digital service innovation, focusing on AI voice recognition, application services, streaming media optimization, e-commerce systems, and other software technology development, helping WISELINK extend from its traditional manufacturing base into AI and digital service applications. In addition, United Link Co., Ltd. & Innovation’s AI R&D achievements in the field have been featured at IEEE ASRU 2025 and other international conferences, demonstrating its strength in forward-looking technology R&D.

3.2.2 Two Major Operational Pillars

Information Software Services Business Group

- Consulting Services
- Project Revenue
- Maintenance Revenue
- SaaS Revenue

India Fintech Business

FinShell Pay X oppo

Reached an exclusive cooperation agreement with OPPO to secure pre-installed application (Pre-installed App) slots in the Indian mobile market

Financial and Lifestyle Services Fintech App, offering daily consumer-finance services such as online lending, gaming, membership benefits, and wealth-management products via a consumer-finance App

- Cumulative India OPPO and realme mobile phones exceeding 115 million device installations
- MAU Monthly Active Users 2025 annual average of approximately 21.16 million) (By 2025.12)

3.2.3 Kuala Lumpur, Malaysia GLN (Global Line Network)

Malaysia GLN is a key platform for the development of WISELINK's software business. Founded in 2014 and headquartered in Kuala Lumpur, its business footprint spans 13 countries, offering enterprise-grade software solutions covering channel management, on-demand platforms, content management, field workforce management, booking management, e-commerce, communications management, supply chain management, and human resources management.

Information Software Services

GLOBALLINE NETWORK

MSC

3.2.4 WISELINK, through GLN , demonstrates its impact on digital resilience

WISELINK's subsidiary GLN (Global Line Network) not only provides efficient enterprise solutions but is also committed to becoming a driver of regional digital transformation. We deeply align software technology with sustainability value: on the social dimension (S), safeguarding labor rights and transparency through workforce management systems; on the environmental dimension (E), reducing the resource footprint by optimizing supply chain management; on the economic dimension (G), we have built for 13 countries and over 30 major client groups a robust digital-governance foundation, achieving shared growth between enterprise and society, and ensuring that while expanding our global footprint we also create long-term digital value for local industry ecosystems.

Digital Software Services and Sustainability Value

Core Service Scope	Key Sites / Business	Sustainability Implications and Value Creation
Human Resources Management, Field Workforce Management	SDG 8 Decent Work and Economic Growth	Uses digital tools to implement transparent compensation and working-hour management, safeguarding employees' labor rights, and enhances labor productivity through digital training and performance management.
Channel Management, E-commerce, Booking Management	SDG 9 Industry, Innovation and Infrastructure	Provides cross-border enterprise-grade SaaS solutions, helping enterprise clients in 13 countries complete digital transformation and build robust digital infrastructure.
Supply Chain Management, Content Management, E-commerce Platform	SDG 12 Responsible Consumption and Production	Uses real-time data to optimize supply chains and inventory, reducing resource waste from inefficient logistics and overproduction, and achieving a green supply chain.
Across 13 countries, a service network (including developing countries)	SDG 17 Global Partnerships (Partnerships for the Goals)	Through cross-border service nodes, introduces advanced software technology to Southeast Asia, bridging the digital divide and promoting cross-regional technology exchange.

GLN has earned the trust of many renowned multinational enterprises. Its client base spans diverse industries.

Channel Management

Lenovo, kamstrup, tp-link, hp, neffos SMARTPHONE

Customization

ANYARA HILLS, ALLIANCE BANK, 1855 MERCHANTS, 1PayGo, 袁, FOOD NINJA, Repatriation

Booking Management

VHM, SPORTIFY

Field Force Management

GROWTH, FOUR

Supply Chain Management

SPCI, gastom 瓦斯通

Human Resource Management

Ms.Winkly

Develop, Build, Innovate

We are committed to helping you build your business. We understand your potential pain points even before you voice them. The user-friendly mobile applications we develop and build serve as a centralized communication tool, connecting principals with multiple independent service providers.

India Fintech Business

3.2.5 Key Points of the India Strategy

In the Indian market, WISELINK, through FinShell Pay in partnership with OPPO , secured pre-installed application slots on handsets in the Indian market, with services covering online lending, gaming, membership benefits, and financial and wealth-management products. As of the end of December 2025, India's OPPO and realme handsets reached a cumulative installed base exceeding 115 million. FinShell Pay in 2025, had an average of approximately 21.16 million monthly active users.

Information Software Services

FinShell Pay

X

oppo

Key Acquisition: Signed an agreement to acquire India's Letul Investments Private Limited 100% equity; pending approval from India's RBI , it plans to launch a trial run of a proprietary micro-lending business in India.

Strategic Partnership: Signed an exclusive agreement with major handset maker OPPO , making FinShell Pay App a pre-loaded application on OPPO/realme models sold in India, reaching a potential base of up to 80 million mobile-phone users.

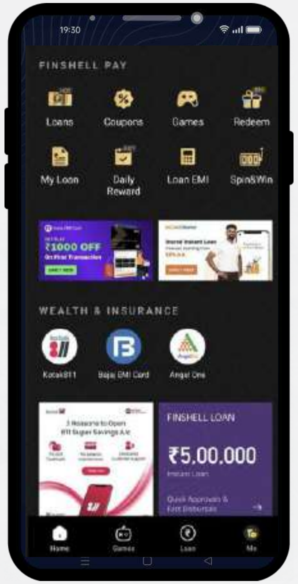
Ecosystem Building: FinShell Pay integrates financial services, gaming, digital payments, and daily-consumption features, and partners with Userjoy International to develop India's mobile-gaming market.

Revenue Momentum: 2025, WISELINK posted strong revenue performance (up 51.84% year-on-year). As the India fintech business enters closing and operational phases, and by leveraging its existing pre-loaded handset traffic and payment platform, it is building a closed-loop ecosystem in the Indian market. Fintech's contribution to revenue is expected to keep rising.

Business Expansion Goal: Plans to officially launch its proprietary micro-lending business in India in the third quarter of 2026.

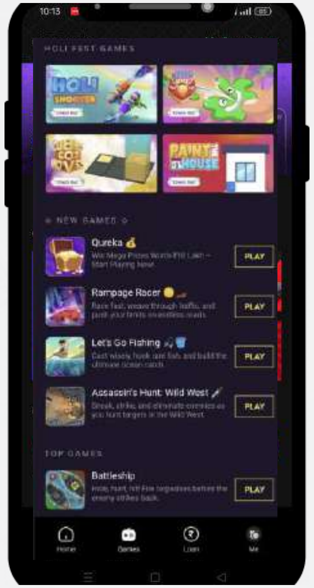
3.2.6 GLN: The First Taiwanese Business to Enter India's Fintech Market/Financial Services, Gaming & Consumption App

Starting with OPPO handset pre-loading to penetrate the financial, consumption, and entertainment lives of India's young users



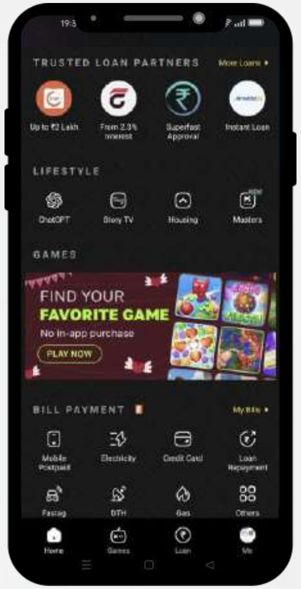
Lending Supermarket

- 20+ Indian NBFC partners; a lending supermarket platform providing micro-credit services
- Provides NBFC with automated condition matching and pre-screening of high-quality customer applications



Mobile Games

- A joint venture with User joy to develop localized mobile games; the first wave will launch over 20 games, expected to be rolled out progressively in the first half of 2026
- Attracts young users and boosts stickiness

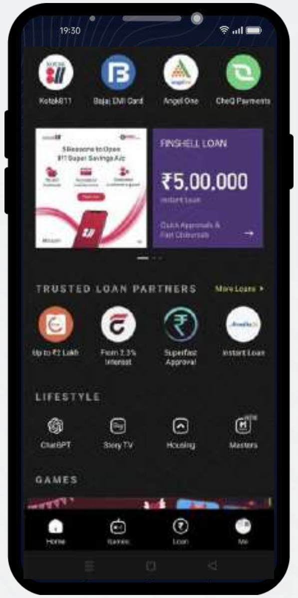


Bill Payment

- Daily bill-payment services/Improves user retention and increases repeat-visit usage habits
- Collects, records, and tracks user behavior trails, building a user-behavior database

Membership Management

- Member points, discounts, and rewards
- Improves user conversion and repeat-visit rates
- Raises the share of loyal members
- Extends the user lifecycle



Financial Services

- Plans to expand financial-service product lines such as investment, wealth management, and insurance
- Adding Bajaj installment shopping card (EMI Card) and AngelOne App investment platform

3.2.7 FinShell Pay : One-Stop Online Finance x Diverse Lifestyle & Entertainment APP

- New Lending-Supermarket Partner NBFCs:

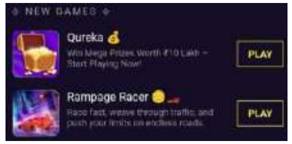
  Q4 onboarding of a major NBFC- L&T Finance

  Well-known SME lender Poonawalla

Lending Supermarket

Gaming & Entertainment

- Games launched by local Indian game studios
- Popular game leaderboards
- Launched around themes such as festivals, events, and featured picks
- 3-Minute Challenge (Play to earn)
- Localized Indian mobile games co-developed with User joy, to be launched



Financial Services

Financial-institution wealth products launched:

- Bajaj EMI Card installment shopping card
- AngelOne investment & trading platform
- Kotak811 digital savings account

Payments & Bill Payment

Partner banks & financial institutions:

- YesBank (a leading Indian private bank)
- Juspay (a top-three payment service provider in India)

YES BANK JUSPAY

3.2.8 Three Key Metrics of Operating Performance and Social Impact (GRI 201, GRI 418)

01	Financial Inclusion & Social Responsibility	Through FinShell Pay , the Company actively develops digital fintech and promotes one-stop financial services in the Indian market. Leveraging big-data modeling and NBFC licenses, it provides convenient lending and wealth-management tools to groups that previously struggled to access traditional financial services (such as micro-enterprises and individuals), realizing the goal of **inclusive finance (Financial Inclusion)**.
02	Digital Governance & Customer Experience	In terms of operational resilience, our core strategy is to raise DAU and ARPU , deepening user stickiness through membership tiers and differentiated services. Facing external changes such as Android new privacy rules, the Company proactively carries out App revisions and strategy adjustments, using data-driven precise recommendations to optimize user lifetime value (LTV), ensuring a stable long-term business model.
03	Business Model & Digital Innovation	WISELINK is committed to transforming from a traffic platform into a financial-services provider. In the short term it focuses on building a user-data platform; in the medium-to-long term, by integrating proprietary lending and insurance/wealth-management businesses, it builds a complete digital-finance ecosystem, driving sustainable corporate growth with innovative technology.

Terminology (DAU/ARPU/LTV) Explanations:

DAU (Daily Active Users): Daily active users. Refers to the number of unique users who log in or use platform services each day. This metric assesses the penetration and social impact of digital financial services, reflecting the depth and stickiness of the platform in users' daily lives.
ARPU (Average Revenue Per User): Average revenue per user. Refers to the average revenue each user contributes to the platform over a given period. This metric represents the Company's efficiency in converting technological innovation into economic value and is an important basis for assessing the robustness of the business model, used to measure profitability.
LTV (Lifetime Value): User lifetime value. Refers to the total value a user is predicted to create over the entire lifecycle of their interaction with the platform. This metric reflects the Company's effectiveness in customer-relationship management and long-term trust-building, embodying long-term profit resilience. Used to measure long-term business value.

3.2.9 Phased Tasks and Strategic Objectives

Development Stage	Phased Tasks	Strategic Objectives
Short term: User Platform	Launch the lending-service platform, collect data for modeling, and deepen membership tiers and the points system.	Raise DAU conversion rate: improve user quality and activity.
Medium term: Habitual Stickiness	Obtain NBFC licenses to launch proprietary lending, creating synergy between the platform and proprietary business.	ARPU increase: raise the average contribution per person through smart recommendations.
Long term: Financial Services	Expand into investment, wealth management, and insurance services to build a one-stop financial-services platform.	User LTV expansion: maximize long-term user value.

WISELINK's 3 Core SDGs Targets for its India Business

🎯 **SDG 8**: Decent Work and Economic Growth (Decent Work and Economic Growth)

Corresponding metrics: ARPU, LTV - Through India NBFC licenses to provide digital micro-loans, addressing the pain point of local micro-enterprises and individuals who struggle to obtain funding from traditional banks, and invigorating local grassroots economic activity.

🎯 **SDG 9**: Industry, Innovation and Infrastructure (Industry, Innovation and Infrastructure)

Corresponding metrics: DAU -Using the OPPO/realme partnered FinShell Pay pre-loaded ecosystem to popularize "digital financial infrastructure" across India. This means the Company is not merely selling products but providing a "digital channel" that lets even remote areas access financial services.

🎯 **SDG 10**: Reduced Inequalities (Reduced Inequalities)

Corresponding metrics: DAU, LTV -Echoes the core spirit of "financial inclusion (Financial Inclusion)." Through big-data modeling technology, groups that previously had no credit records (Thin-file customers) can also build credit scores, reducing the uneven distribution of financial resources.

3.2.10 WISELINK's Credit Business Advancement Plan: Acquiring a Local Indian NBFC and Launching Proprietary Lending

2023-25

1. Build the traffic entry point: launch lending-supermarket partnerships

FinShell Pay Lending Supermarket currently works with over 20 local Indian financial-service institutions, earning commissions through platform traffic referral, and will progressively integrate API to conduct user analysis and capture related operating data, preparing for its proprietary lending business.

2025-26

2. Phased equity acquisition: Indian NBFC-licensed company

Acquiring the Indian NBFC--licensed company Letul Investments Private Limited. Both parties have completed the 100% equity acquisition agreement (SPA) signing and are now entering the phased equity delivery process. Pending approval from India's RBI, it plans to launch a trial run of a proprietary micro-lending business in India.

2027 - 2028

3. Train risk-control models: build core risk-control capabilities

WISELINK plans to first use its own funds to launch a micro-lending trial run, obtaining real lending data and training and optimizing its risk-control models.

Initial model building will cooperate with other NBFC institutions and use third-party credit-rating agency data.

4. Scale up year by year: proprietary lending scale

Expected, from 2027 to 2028, to progressively strengthen its proprietary online micro-lending business.

Note: 2025/08/08 The Company announced its Board resolution to acquire India's Letul Investments Private Limited equity and to sign a letter of intent.

(1)The Company will sign, with the equity holders of Letul Investments Private Limited (whose place of business is in New Delhi, India, a company legally holding an NBFC license), namely Mr. Mohit Khanna and others, a letter of intent to acquire 100% equity.

(2)The actual transaction price, transaction method, and detailed terms shall be subject to the formal sale-and-purchase agreement.

(3)After the equity acquisition agreement is signed, an application will be filed with the Reserve Bank of India (RBI) for changes in management and equity.

3.3 Operating Performance

WISELINK anchors its globalization on the dual-core businesses of “manufacturing + technology,” continuously integrating operating resources across Taiwan, China, and Malaysia, and through software services and FinTech applications, expands business opportunities in the Southeast Asia, South Asia, and Asia-Pacific markets. Within the disclosure scope of this report, WISELINK’s operating sites cover its Taiwan sites and Taiwan-region affiliates, its China site Kunshan Max Zipper, and Kuala Lumpur, Malaysia GLN (Global Line Network). Financial and operating performance is disclosed based on the scope of the consolidated financial statements, denominated in New Taiwan Dollars.

Region	Key Sites / Business	Operational Role and Function
Taiwan	Taipei Neihu Headquarters; Longtan / Yangmei plants	Group governance, operations management, manufacturing management, sustainability-governance promotion, and integration of Taiwan-region operations.
Taiwan	United Link Co., Ltd. & Innovation (subsidiary)	As the core of WISELINK’s AI technology and software solutions, it focuses on software development, AI voice-technology R&D, streaming-media optimization, and e-commerce system innovation, applying cutting-edge technology to business scenarios. United Link Co., Ltd. & Innovation is also a key technical force behind WISELINK’s development of “streaming-media AI optimization” and digital services.
China	Kunshan Max Zipper Co., Ltd	Zipper manufacturing, production management, supply-chain collaboration, and traditional manufacturing business.
Malaysia	Kuala Lumpur GLN (Global Line Network)	Enterprise software services, system development, platform building, long-term operations, and business expansion in the Southeast Asia market.
India and Southeast Asia markets	FinShell Pay and other digital-finance and lifestyle-service applications	Through partners and app-based service models, it drives consumer-finance services such as digital finance, online lending, gaming, membership benefits, and wealth management.

Among them, United Link Co., Ltd. & Innovation, a subsidiary of WISELINK, plays a key role in the group’s AI technology R&D and digital-service innovation, focusing on AI speech recognition, application services, streaming-media optimization, and e-commerce systems, helping WISELINK extend from its traditional manufacturing base into AI and digital-service applications. In addition, WISELINK’s AI R&D achievements have been featured at international conferences such as IEEE ASRU 2025 , demonstrating its strength in cutting-edge technology R&D.

3.3.1 2025 Financial Performance and Operating Highlights Overview

2025 WISELINK's overall operating performance grew markedly versus the prior year, reaching a record high. Full-year revenue was NT$2.27 billion, up 52% year-on-year; full-year gross margin was 63%, up 7 percentage points from the prior year; operating profit was NT$1.08 billion, up 109% year-on-year; net profit attributable to the parent was NT$0.66 billion, up 106% year-on-year; full-year net margin was 33%, and return on equity was 35%, showing that the Company improved profit quality and capital efficiency alongside revenue growth.

Revenue

NT$ 2.27 billion

+ 52% YoY

Software revenue share 69%

Operating Profit

NT$ 1.08 billion

+ 109% YoY

Net Profit(Attributable to Parent)

NT$ 0.66 billion

+ 106% YoY

Gross Margin

63%

+ 7 ppts

Software gross margin reached 84%

Net Margin

33%

+ 8 ppts

Return on Equity (ROE)

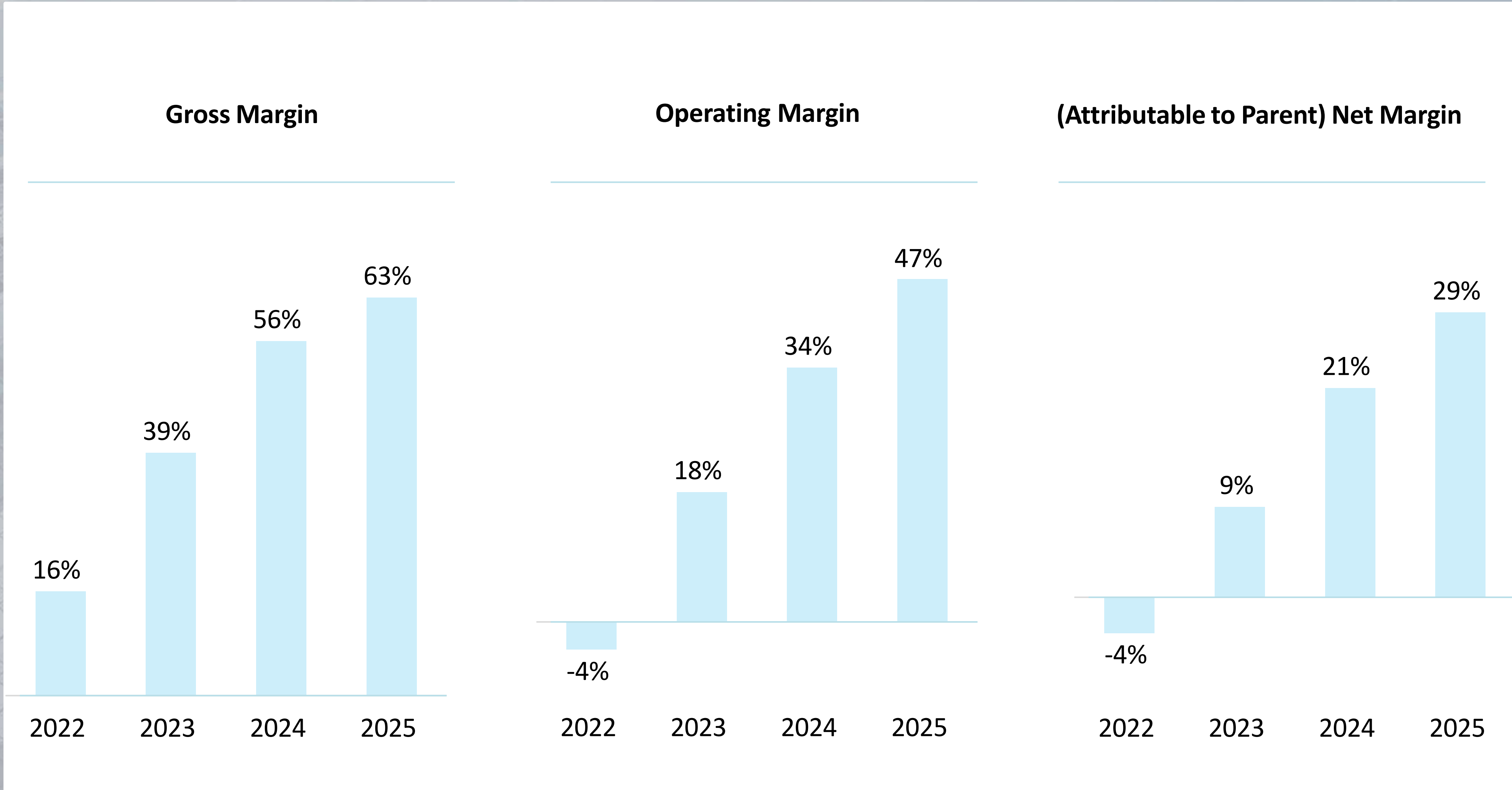
35%

+ 9 ppts

Note: ROE is calculated for full-year 2025 = 2025 net profit attributable to parent ÷ average parent-company shareholders' equity at the beginning and end of the period

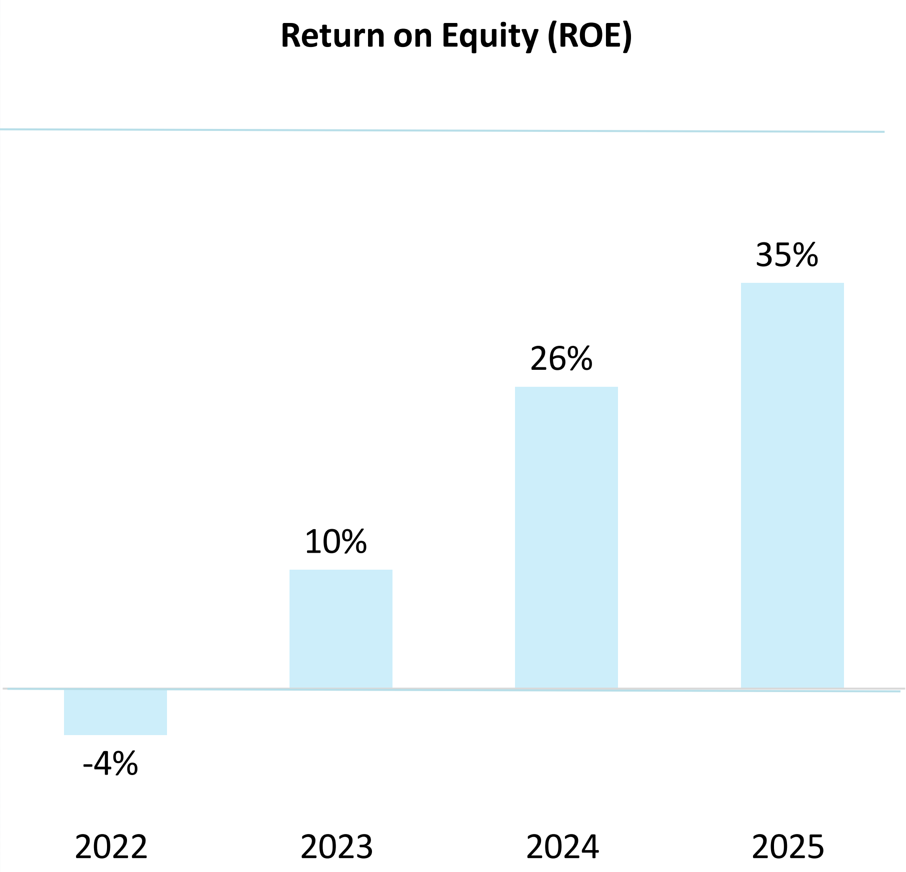
3.3.2 WISELINK Financial Performance over the Past Four Years-Profitability Trends

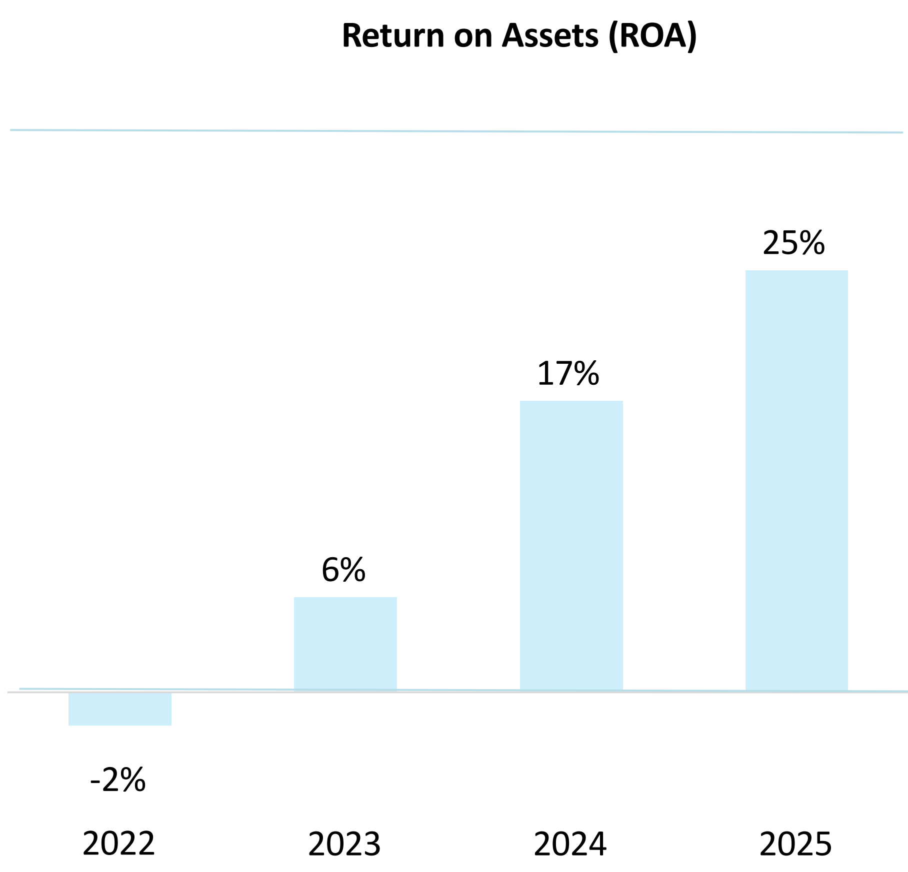
From a medium-to-long-term perspective, WISELINK's profit structure has continued to improve. Gross margin rose from 2022 16%, 2023 39%, 2024 56%, rising to 2025 63%; operating margin rose from 2022 -4% to 2025 47%; net margin attributable to the parent rose from 2022 -4% to 2025 29%. This trend shows that, as the share of the software business rises and the operating model is adjusted, WISELINK's post-transformation profitability improves year by year, demonstrating operational resilience and the momentum of long-term value creation.



3.3.3 WISELINK- Return on Equity and Return on Assets Trends over the Past Four Years

WISELINK’s capital-utilization efficiency has also improved year by year. Return on equity (ROE) rose from 2022-4%, 202310%, 202426%, rising to 202535%; return on assets (ROA) rose from 2022-2%, 20236%, 202417%, rising to 2025 25%, reflecting the Company’s growing ability to create shareholder value throughout its transformation.



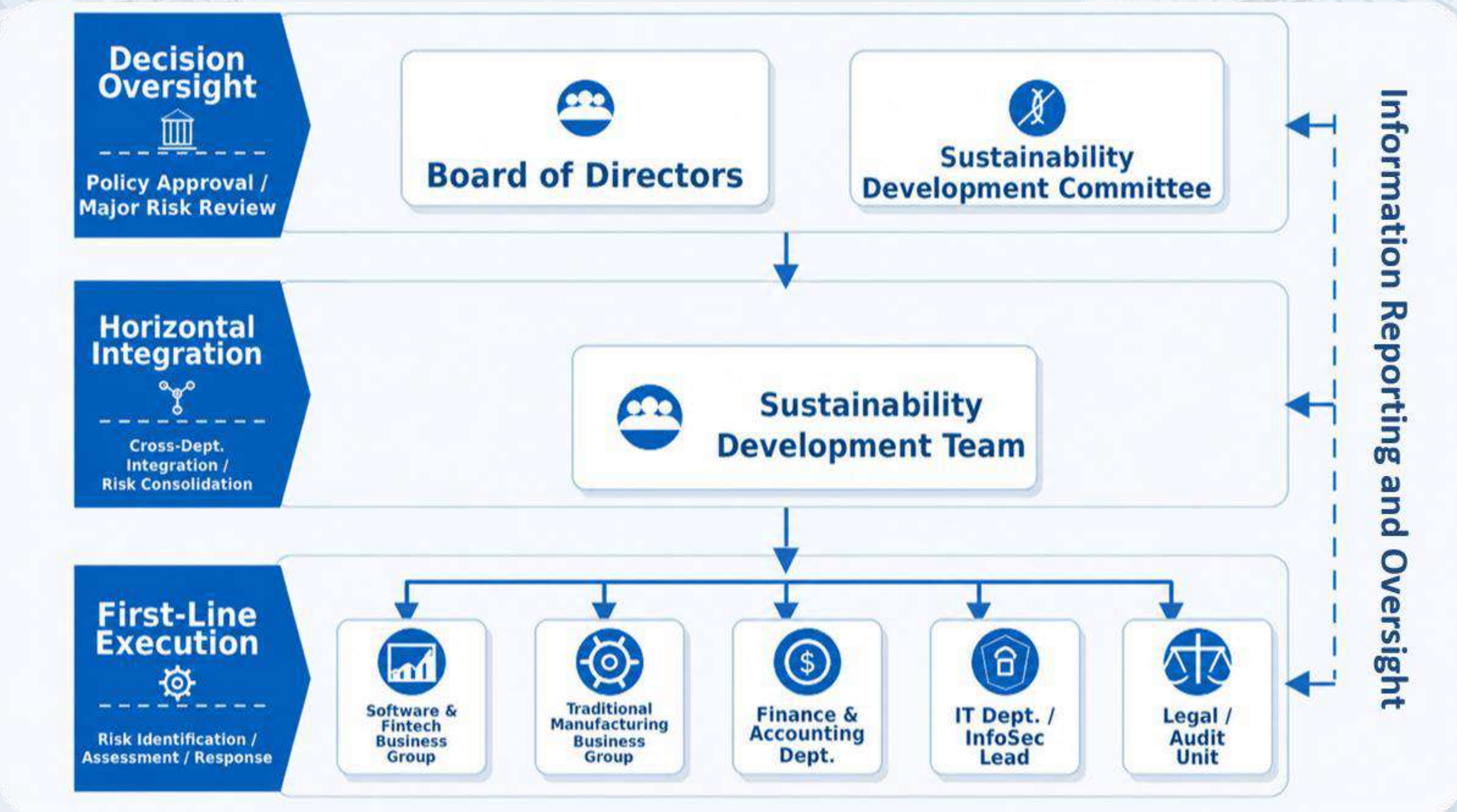


3.4 Risk Management (GRI 2-23, 2-24)

3.4.1 Division of Authority and Responsibility

The Company maintains a sound risk-management mechanism to support stable operations and sustainable development. Rather than a dedicated team, WISELINK embeds risk-management responsibilities into existing functions under a framework of "Board oversight, Sustainability Committee review, management leadership, and decentralized implementation." The Board of Directors and the Sustainability Committee jointly review major financial and non-financial risks, while each business group, together with the finance, information, legal, and audit units, carries out front-line risk identification and response — forming a comprehensive, cross-departmental risk defense line.

Diagram of Risk-Management Levels and Responsible Units



3.4.2 Risk-Management Authority and Responsibility Comparison Table

Management Level	Responsible Unit	Core Risk-Management Responsibilities
Decision & Oversight	Board of Directors	· Approves company-wide risk-management policies and overall business guidelines. · Reviews and approves major capital deployment and overseas-investment risks.
	Sustainability Committee	· Composed of independent directors; reviews major risk issues reported by management. · Oversees the management effectiveness of ESG -related and non-financial risks.
Horizontal Integration	Sustainability Team	· Coordinated by the "Corporate Governance Group," serving as the horizontal integration bridge for cross-departmental risk management. · Conducts regular rolling reviews and prepares sustainability- and risk-related reports for submission to the committee.
Front-line Execution	Software & Fintech Business Group	· Assesses and responds to market-change risks in overseas emerging markets, such as local compliance and lending business. · Manages the uncertainty of new-product R&D and technological innovation.
	Traditional Manufacturing Business Group	· Controls regulatory risks in the core manufacturing business, such as raw-material procurement, supply-chain disruption, and environmental protection. · Promotes product decarbonization (e.g., waterless dyeing, eco-friendly chemicals) to reduce green-transition risks.
	Finance & Accounting Department	· Measures and monitors foreign-exchange (USD, RMB), interest-rate, and liquidity risks. · Executes forward-FX hedging and funds-scheduling controls.
	IT Department / Information Security Officer	· As digital transformation and smart platforms develop, is responsible for company-wide information-security management policy. · Conducts anti-hacking drills and vulnerability remediation to protect customer privacy and the Company's intellectual assets.
	Legal / Audit Unit	· Implements the "Code of Ethical Conduct," anti-corruption policy, and prevention of insider trading. · Establishes anonymous whistleblowing channels and audits the implementation of daily internal controls through independent audit.

Each unit identifies and responds to risks; the Sustainable Development Team consolidates them and reports regularly to the committee and the Board of Directors.

3.4.3 Risk-Management Process

The Company has established a systematic risk-management mechanism, developed with reference to GRI 2-9, 2-18 and 2-24 standards. The process runs as a five-step cycle — Identify, Assess, Manage, Monitor, and Report — continually strengthening corporate resilience and sustainable competitiveness.

Step 1

Risk Identification

Inventory assets and data
Track domestic and international regulations

Step 2

Risk Assessment

Matrix impact analysis
Review legal and ethical compliance

Step 3

Risk Management

Adopt international standards
Establish operating guidelines

Step 4

Risk Monitoring

Regular testing and audits
Anomaly detection

Step 5

Risk Reporting

Emergency real-time reporting
Regular annual disclosure

Step 1

Risk Identification

Inventory assets and data
Track domestic and international regulations

➢ Comprehensive inventory of assets and risks

Continuously track changes in domestic and international regulations, industry standards, and social expectations.

- Adopt international disclosure frameworks such as IFRS S1/S2, GRI, and TCFD/TNFD as the basis for the inventory.
- Differentiated inventory across the two business groups: software fintech (overseas compliance, lending) vs. traditional manufacturing (raw materials, supply-chain disruption).
- Financial aspects cover the measurement and monitoring of foreign exchange (USD, RMB), interest-rate fluctuations, and liquidity risk.

➢ Cross-domain risk identification

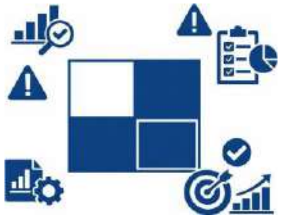
Supply-chain labor rights, community relations, product safety, and consumer protection.

- Links to the ESG issues identified in the materiality analysis, covering information security, integrity in operations, and anti-corruption.
- References the TCFD framework to identify climate-transition risks, including carbon taxes, rising energy costs, and green-transition pressure.
- Local regulatory compliance and operational risks across international sites (Taiwan, China, Malaysia, India).

Step 2

Risk Assessment

Matrix impact analysis
Review legal and ethical compliance



➢ Matrix impact analysis

Qualitative or quantitative assessment based on the severity, frequency, and likelihood of risk events.

- Applies the double-materiality principle of the European Sustainability Reporting Standards, assessing two dimensions: economic/environmental/social impact and impact on company operations.
- Consolidated 25 sustainability topics, screened through quantitative scoring and thresholds to identify 8 material topics, and plotted a materiality matrix.
- High-impact scenarios: full-batch scrapping and compensation from non-compliant product testing; regulatory fines and license-revocation risk from personal-data breaches.

➢ Review legal and ethical compliance

Assess whether current internal policies and the local operations and lending business in overseas emerging markets comply with relevant laws and ethical standards, ensuring compliance.

- Implement the Code of Integrity in Operations, the anti-corruption policy, and insider-trading prevention; establish anonymous whistleblowing channels and an independent audit mechanism.
- The India NBFC acquisition underwent substantive legal-compliance and financial due diligence; FinShell Pay completed structural adjustments in response to new privacy rules.
- Monitor the adoption progress of the IFRS S1/S2 sustainability-disclosure standards, aligning with the FSC roadmap requirements.

Step 3

Risk Management

Adopt international standards
Establish operating guidelines

➢ Adopt international-standard management

For non-financial information security, actively adopt the ISO 27001 security system, establish an information-security committee, and implement physical data-center, network, email, and access controls.

- The information-security committee meets at least twice a year and, per the Organizational Regulations, coordinates security strategy and reviews the security budget and protection plans.
- Reviews the technical-deployment security and cross-border data-privacy protection of the FraudEyes anti-fraud platform, which has successfully detected multiple potential telecom-fraud cases.
- Studying the inclusion of an ‘information-security achievement rate’ in senior-management performance appraisals to reinforce responsible operations.

➢ Establish practical operating guidelines

Establish clear internal-control systems and response guidelines — for example, formulating a code of integrity, using forward-exchange hedging tools, diversifying supplier locations, and drawing up emergency response plans.

- The finance & accounting department executes foreign-exchange (USD, RMB) hedging and fund-scheduling controls, negotiating preferential rates with banks.
- The core-supplier ESG sustainability-code signing rate exceeds 80%; initiated recycled-material (rPET) supply-chain matching and trial production.
- Legal/audit units implement the anti-corruption policy and insider-trading prevention, establishing anonymous whistleblowing channels and an independent audit mechanism.

Step 4

Risk Monitoring

Regular testing and audits
Anomaly detection

➢ Regular testing and compliance audits

On the security side, penetration testing and anomaly detection are performed regularly; on the regulatory side, internal audit periodically reviews each unit's legal compliance and the implementation of internal controls.

- The information-security lead reports to the security committee at least twice a year to ensure the effectiveness of the security-management system.
- Internal audit independently verifies each unit's day-to-day internal-control implementation and legal compliance.
- In response to new Android privacy rules, oversees FinShell Pay system-architecture adjustments and compliance checks.

➢ Anomaly detection and response

Conduct anti-hacking drills and vulnerability scans to strengthen real-time detection; each business group serves as a first-line risk-detection role, paired with a cross-departmental joint-defense mechanism for real-time response.

- Regularly conduct social-engineering drills and red-team exercises to test employee security awareness and system defense capabilities.
- Each business group is the first line of defense, responsible for daily anomaly detection and real-time reporting, shortening risk response time.
- Establish a cross-departmental three-lines-of-defense architecture, ensuring risk events are tracked from detection through handling.

Step 5

Risk Reporting

Emergency real-time reporting
Regular annual disclosure

➢ Emergency real-time reporting

Establish emergency security-reporting procedures to immediately notify the Board of major illegal acts, integrity issues, or unexpected events, ensuring decision-makers quickly grasp risk dynamics.

- Integrity-in-operations issues are received through anonymous whistleblowing channels, with the audit unit immediately launching investigations and reporting back.
- After first-line personnel in each business group detect anomalies, they must complete reporting within the prescribed time and retain records.
- Major security incidents are reported promptly to the security committee and the Board per the reporting procedure, ensuring timely handling.

➢ Regular reporting and transparent disclosure

The information-security lead reports to the security committee at least twice a year and fully discloses risk-control outcomes in the sustainability report, demonstrating governance transparency to stakeholders.

- The sustainability team regularly reviews risk-management effectiveness and prepares reports for the committee and the Board.
- Discloses risk-control outcomes in the annual sustainability report, ensuring governance information is transparent and trustworthy.
- Links to the IFRS S1/S2 disclosure framework, aligning with FSC roadmap requirements and enhancing disclosure quality.

3.4.3 Financial Risk Management and Climate-Change Risk Management

WISELINK has established a systematic risk-management mechanism, with the Board bearing ultimate oversight responsibility and management leading execution and implementation, ensuring stable operations and long-term value creation through rolling review and optimization.

Financial Risk Management

Financial Risk	Response Strategy
Interest-rate risk	Strengthen business expansion and cost control, improve profitability and own funds, and negotiate preferential financing rates with banks to reduce funding-cost risk.
Exchange-rate risk	Adjust product prices in light of exchange-rate movements and use forward-exchange hedging tools where appropriate to reduce the impact of exchange-rate volatility.
Accounts-receivable risk	Set up a dedicated team to manage credit and receivables collection and promptly handle overdue accounts to reduce bad-debt risk.
Inflation risk	Closely monitor raw-material market price changes and flexibly adjust procurement and sales strategies to reduce inflation's impact on operations.

Climate-Change and Environmental Risk Management

Environmental Risk Type	Potential Impact	Key Management Measures
Heatwaves and high temperatures	Higher cooling costs, equipment wear	Optimize energy efficiency; strengthen data-center and plant cooling facilities
Water shortage	Production disruption, rising costs	Improve water-resource management efficiency; promote recycling and reuse systems
Extreme rainfall and flooding	Transport disruption, supply-chain damage	Develop emergency response plans; diversify supplier locations
Low-carbon transition policy pressure	Higher carbon-tax burden, industry phase-out	Conduct carbon inventory; deploy renewable energy and energy-saving improvements
Customer low-carbon demand trend	Limited sales market	Adjust product mix; strengthen green-product R&D

3.5 Information Security and Privacy Protection Management (GRI 2-23, 418-1)

Information-Security Governance and Protection Mechanisms

We deeply understands that information security and personal-data protection are the cornerstone of sustainable operations. As it actively expands into Southeast Asian smart cities and India’s fintech (Fintech) markets, the Company continues to optimize its security-governance architecture, implement daily management, and incorporate security maintenance into its core operating strategy.

3.5.1 Security-governance architecture and ISO 27001 adoption progress

The Company has formally established an ‘Information Security Committee,’ convened by the Chief Information Security Officer with a dedicated security-management team responsible for formulating security policies, assessing potential vulnerabilities, and overseeing the implementation of security-defense systems, and reporting security-governance results to the Board regularly. To align with international security standards, the Company currently follows the ISO 27001 information-security management-system standard for comprehensive benchmarking and adoption, actively planning to obtain international third-party certification. Internally, it has benchmarked the standard to build four control domains — System and Network Controls: enforcing strict account-password policies, VPN remote-login controls, and firewall rules, and establishing email anti-virus and spam-filtering mechanisms. Data Backup and Resilience: daily automatic database backups and off-site backups, with regular disaster-recovery drills to ensure uninterrupted operations. Company-wide Security Awareness: annual company-wide security briefings, training, and social-engineering drills to build an internal digital protection network.

Assessment Item	2024 Performance	2025 Performance	2026 OnwardTarget
ISO 27001 Certification	Planrelated tasks	Benchmarkand adoptthe standard	2026adopt per the standard, expect to2027 obtain third-party certification
Employee security-training hours	0 hours/person	1 hours/person	Continue toachieve 100% employee training1hours
Social-engineering drill frequency	0 times/year	0 times/year	2026/ onwardAt least once per year
Major security and personal-data breach incidents	0 cases	0 cases	Maintain 0 cases

3.5.2 Specific Information-Security Management Measures

WISELINK budgets for information-security projects each year, continually investing in security-system upgrades, penetration testing, security audits, and social-engineering drills. If an information-security incident occurs, the discovering unit immediately reports it to the security team per the established procedure, launching incident investigation, response, and follow-up improvements, while retaining complete records and reporting to the Information Security Committee as appropriate.

Item	Specific Management Measures
Firewall configuration and management	Set firewall rules per the security policy and review and update them regularly.
VPN remote-login control	Implement VPNaccess controls, allowing only approved personnel to connect to internal systems.
Email anti-virus and spam filtering	Deploy email anti-virus software and spam-filtering systems to automatically intercept malicious emails.
Data-access permission control and account management	Manage each system’s accounts and access permissions on a least-privilege basis.
Password-strength policy	Passwords must contain numbers, letters, and special characters, and be changed regularly.
Daily system backup and off-site backup	Perform daily data backups and periodically conduct off-site backup drills.
Annual disaster-recovery drill	Conduct disaster-recovery drills annually to verify the feasibility of backup mechanisms.
Information-security education and awareness	Regularly hold security-awareness courses and hands-on drills to raise company-wide security awareness.

4. Environmental Coexistence

4.1 Environmental Sustainability Policy

4.2 Climate-related Financial Disclosures

4.3 Environmental & Energy Management

4.4 Greenhouse Gas Management

GRI 2-27, GRI 201-2, GRI 302-1, GRI 302-3, GRI 302-4, GRI 303-1, GRI 303-5, GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-5, GRI 306-1, GRI 306-2, GRI 306-3, GRI 306-4, GRI 306-5

SDG 6, SDG 7, SDG 9, SDG 12, SDG 13, SDG 15

4.1.Environmental Sustainability Policy (GRI 2-27)

4.1.1 Sustainable Environment Vision and Five Core Commitments

WISELINK deeply understands the symbiotic relationship between corporate operations and the natural environment. To fulfill its environmental responsibilities, the Company has formulated and implemented the “WISELINK Environmental Policy”, deeply integrating sustainability principles into daily operations and its medium-to-long-term development strategy. By building a rigorous environmental-management system, we actively advance five core environmental commitments:

01 Eco-Design

Introduce green R&D thinking to continuously enhance the environmental friendliness of products and services.

02 Waste Reduction & Prevention

Implement measures from the source of the manufacturing process, effectively promoting resource recycling and reducing industrial waste.

03 Regulatory Compliance

Strictly comply with domestic and international environmental-protection laws and stakeholders' regulatory requirements.

04 Education & Training

Actively conduct internal environmental education to comprehensively raise the sustainability awareness of all employees.

05 Continuous Improvement

Regularly review environmental-management effectiveness, with rolling adjustments and continuous optimization of environmental-management performance.

4.1.2 Sustainability Governance Organizational Structure

To translate policy into concrete action, the Company's dedicated Sustainable Development Team is responsible for implementing environmental policy and overseeing its effectiveness. The team integrates cross-departmental work spanning energy use, waste treatment, pollution prevention, and environmental education, and regularly reports environmental-management results to senior management and the Board, ensuring that all metrics are closely linked to the medium-to-long-term carbon-reduction strategy.

4.1.3 International Environmental Management and Green Product Certification

WISELINK validates its green-management performance against international standards, actively maintaining and obtaining multiple authoritative international green certifications on both the production and product sides:

ISO 14001 Environmental Management System

WISELINK's Kunshan manufacturing plant continues to uphold environmental-management standards, ensuring strict compliance and self-driven optimization across operational areas including wastewater, exhaust-gas, and noise management.

OEKO-TEX® Standard 100 Certification

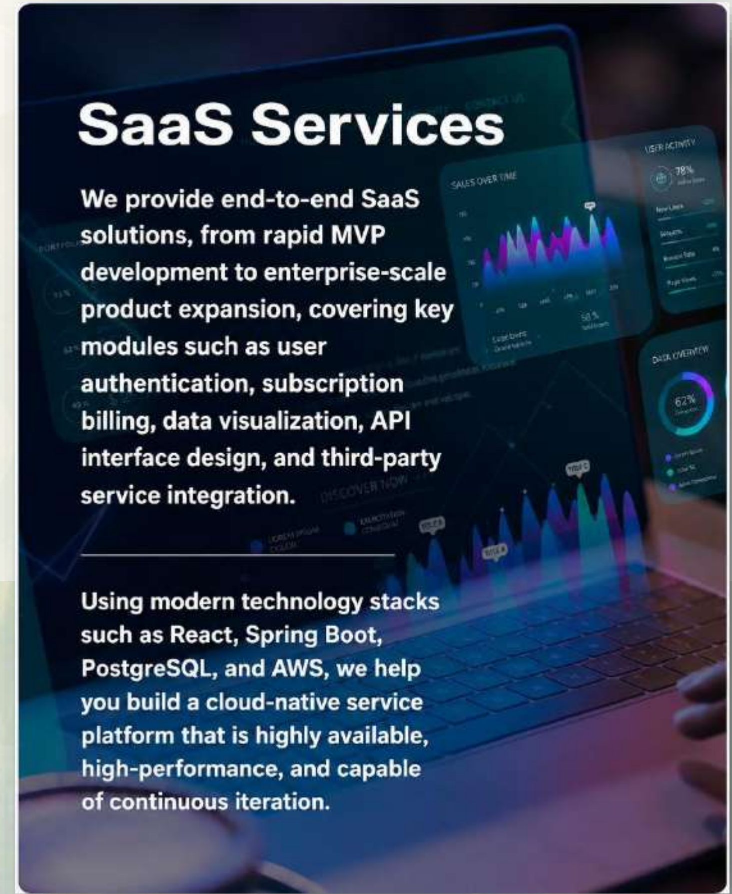
Regularly passes the hazardous-substance testing of the OEKO-TEX international eco-textile association, ensuring zipper products meet the highest standards of human health and ecological safety.

GRS (Global Recycled Standard)

WISELINK's Kunshan manufacturing plant continues to uphold environmental-management standards, ensuring strict compliance and self-driven optimization across operational areas including wastewater, exhaust-gas, and noise management.

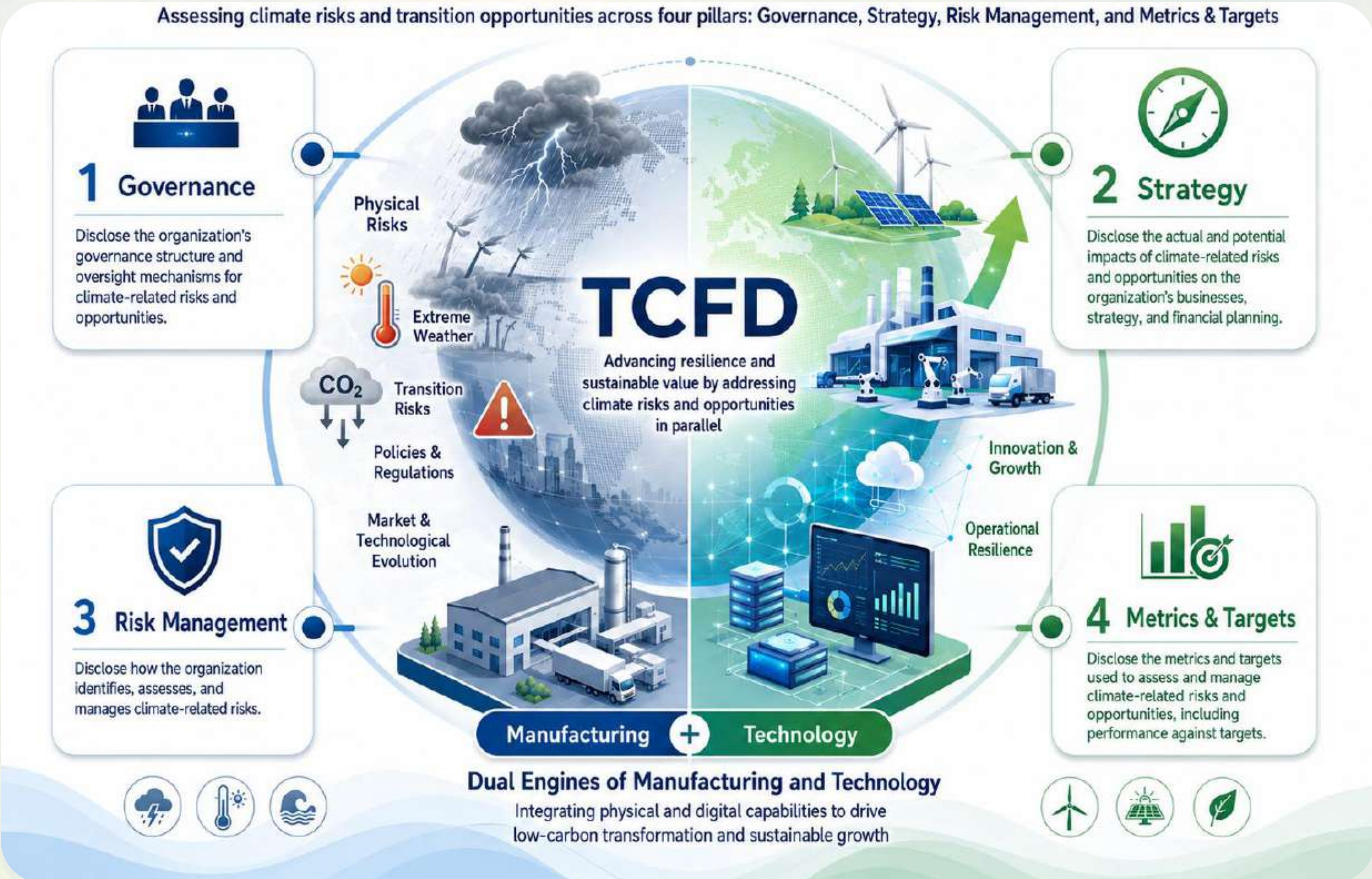
4.1.4 Environmental Green Benefits of the Dual-Core Sci-Tech Service Transformation

As WISELINK actively expands its overseas information-software business and financial technology (FinTech) ventures, by 2025 the software business group has gradually become a key growth engine for the company. This dual-core digital transformation has not only driven revenue to record highs but has also substantially improved the company's environmental performance: by advancing SaaS cloud modules, anti-fraud solutions, and paperless digital financial services (such as FinShell Pay), the company has effectively reduced its past reliance on purely physical manufacturing for the direct consumption of natural resources. Looking ahead, WISELINK will continue to leverage its digital-governance strength of "embedding sustainability into systems" to lead both itself and its customers toward a low-carbon, mutually prosperous green future.



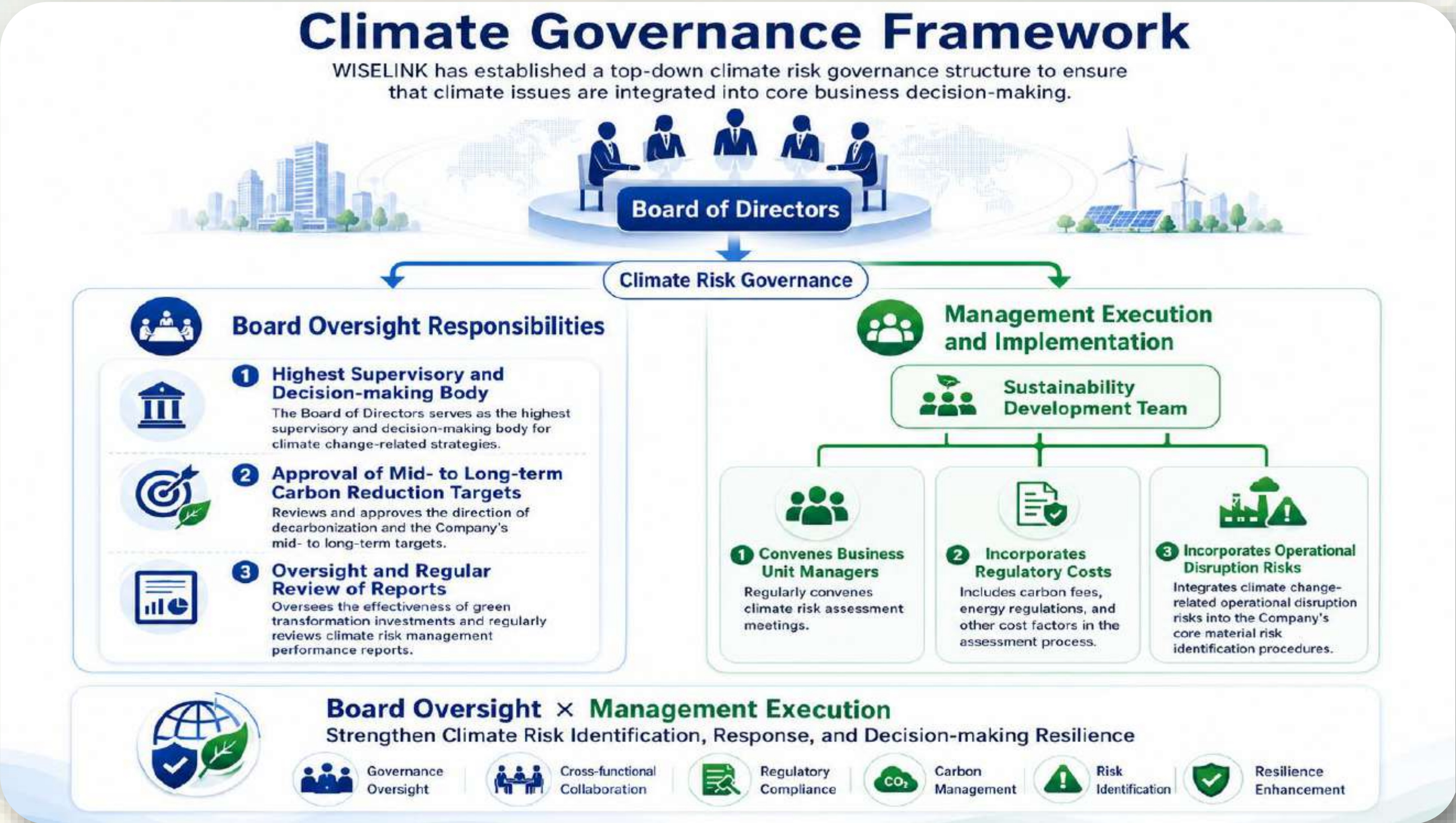
4.2 Climate-Related Financial Disclosures (TCFD) (GRI 201-2)

The extreme weather and drastic policy shifts triggered by climate change have become financial and operational risks that global enterprises cannot ignore. WISELINK supports the Task Force on Climate-related Financial Disclosures (TCFD) framework, comprehensively identifying, assessing, and quantifying—across the four pillars of Governance, Strategy, Risk Management, and Metrics and Targets—the potential impacts and transformation opportunities that climate change brings to the company's dual-core 'manufacturing and technology' operations.



4.2.1 Governance

WISELINK has established a top-down climate-risk governance structure to ensure that climate issues are integrated into core business decisions. Board oversight responsibility: The Board of Directors is the highest guiding and decision-making body for climate-change-related strategy, responsible for approving medium- and long-term carbon reduction targets, overseeing the effectiveness of green-transformation investments, and regularly receiving climate-risk management performance reports. Management execution: The Sustainable Development Team is dedicated to implementation, convening the managers of each business group to hold regular climate-risk assessment meetings and incorporating the regulatory costs arising from climate change (such as carbon fees and energy regulations) and business-interruption risks into the company’s core material-risk identification process.



4.2.2 Strategy

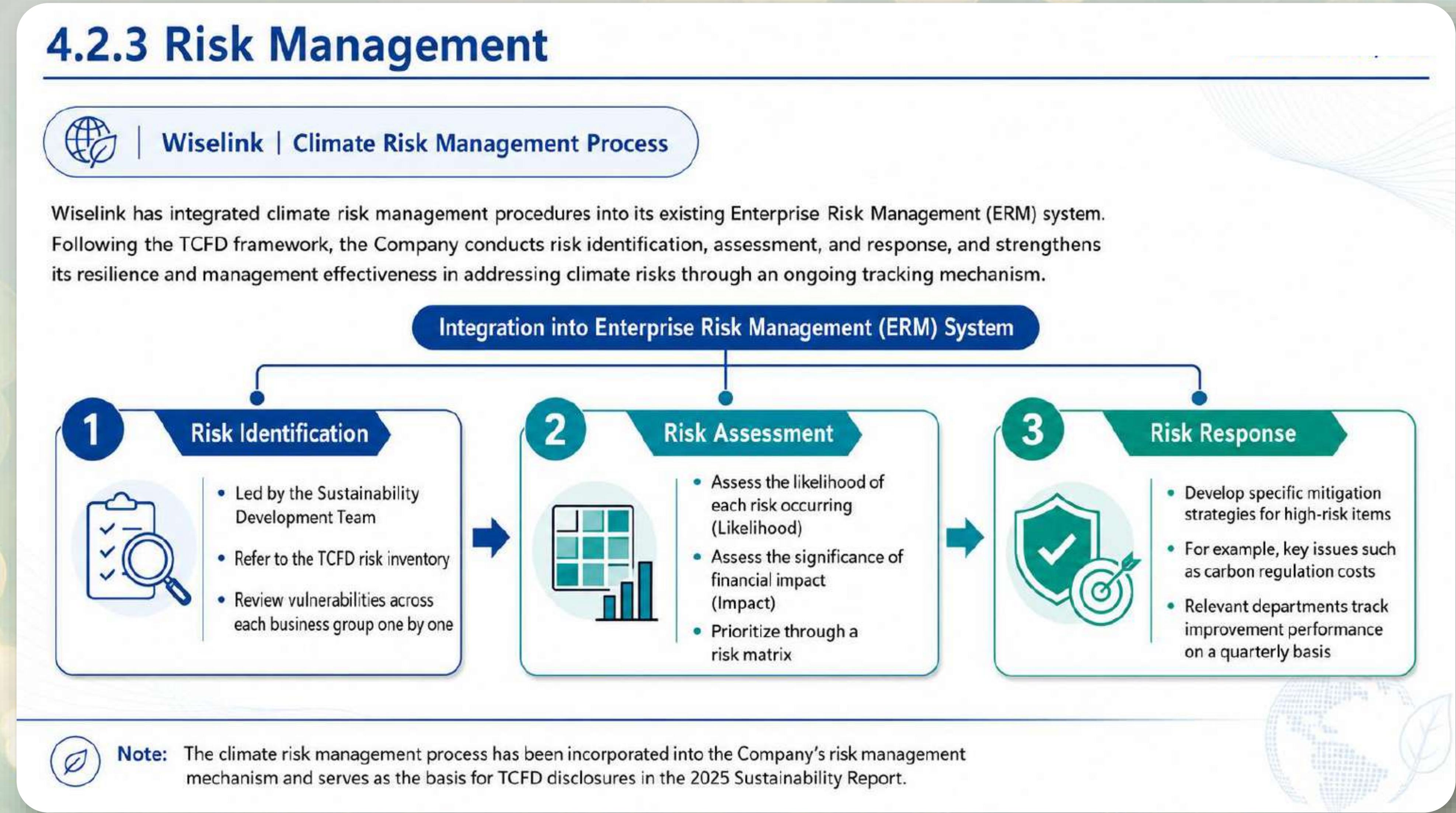
Focusing on WISELINK's dual-core operating model spanning 'traditional zipper manufacturing' and 'technology FinTech software services,' the company identifies transition risks, physical risks, and climate opportunities and assesses their potential impacts on finance and operations, providing an important basis for strategic planning and risk management.

Climate Risk and Opportunity Assessment Matrix

Risk / Opportunity Type	Item	Event Description	Financial Impact	Affected Entities	Time Horizon	Response Strategy / Opportunity Action
Transition Risk	**Regulatory and Carbon-Price Pressure**	Domestic and international carbon fees, carbon taxes, and disclosure requirements are gradually taking effect, imposing higher demands on energy use and carbon management at the zipper-manufacturing end and potentially raising operating and compliance costs.	Higher carbon-fee and energy costs; increased inventory, verification, and disclosure costs; future capital-expenditure assessments must incorporate carbon costs.	Head plant, subsidiaries	Medium to long term	Since 2025, a greenhouse gas inventory has been launched to identify emission hotspots; an internal carbon pricing (ICP) mechanism is under study; and carbon costs are being incorporated into capital-expenditure and financial decision-making assessments.
Transition Risk	**Customer Low-Carbon Requirements and Market Transition**	Brand customers and supply-chain partners increasingly value low-carbon products, recycled materials, and sustainability disclosure; a failure to respond in time could weaken order-winning competitiveness.	May create risks of order loss and product-upgrade costs; if the transition succeeds, it can enhance product value-added and market competitiveness.	Zipper-manufacturing business, customer markets	Medium to long term	Advance the deployment of green textiles and recycled-zipper products, strengthen ESG information disclosure, and gradually enhance low-carbon management capability across the supply chain.
Physical Risk	**Extreme Weather and Supply-Chain Disruption**	Extreme weather such as heavy rain, high temperatures, and drought may cause power outages, transportation delays, unstable raw-material supply, or production interruptions, impacting manufacturing capacity and delivery schedules.	Reduced capacity, delivery delays, and rising logistics and backup costs, which may also affect customer satisfaction and revenue stability.	Kunshan plant, production bases, supply chain	Short to long term	Strengthen energy backup systems at major production bases; implement supplier-diversification management; and establish extreme-weather response and business-continuity plans.
Climate Opportunity	**Low-Carbon Products and Green Textiles**	Rising market demand for green textiles and recycled-material accessories gives products such as GRS-certified recycled zippers strong growth potential.	Helps open new customer segments, raise product value-added, drive revenue growth, and enhance the corporate sustainability brand image.	Zipper-manufacturing business	Medium to long term	Continue to develop and promote GRS certified recycled zippers and low-carbon products, expanding market opportunities in line with green-textile trends.
Climate Opportunity	**Paperless Technology and FinTech Services**	Growing demand for paperless processes, cloud-based fraud prevention, and digital financial services—technology services have a relatively low-carbon advantage and can help both the company and its customers reduce carbon together.	Expand high-value-added software-service revenue; reduce paper and process costs; and increase the market penetration of cloud services.	FinTech software-service business, customers	Medium to long term	Accelerate the expansion of FinTech cloud fraud-prevention and paperless financial-software services, such as FinShell Pay; leveraging technology's low-carbon advantage to help customers achieve their carbon-reduction goals.

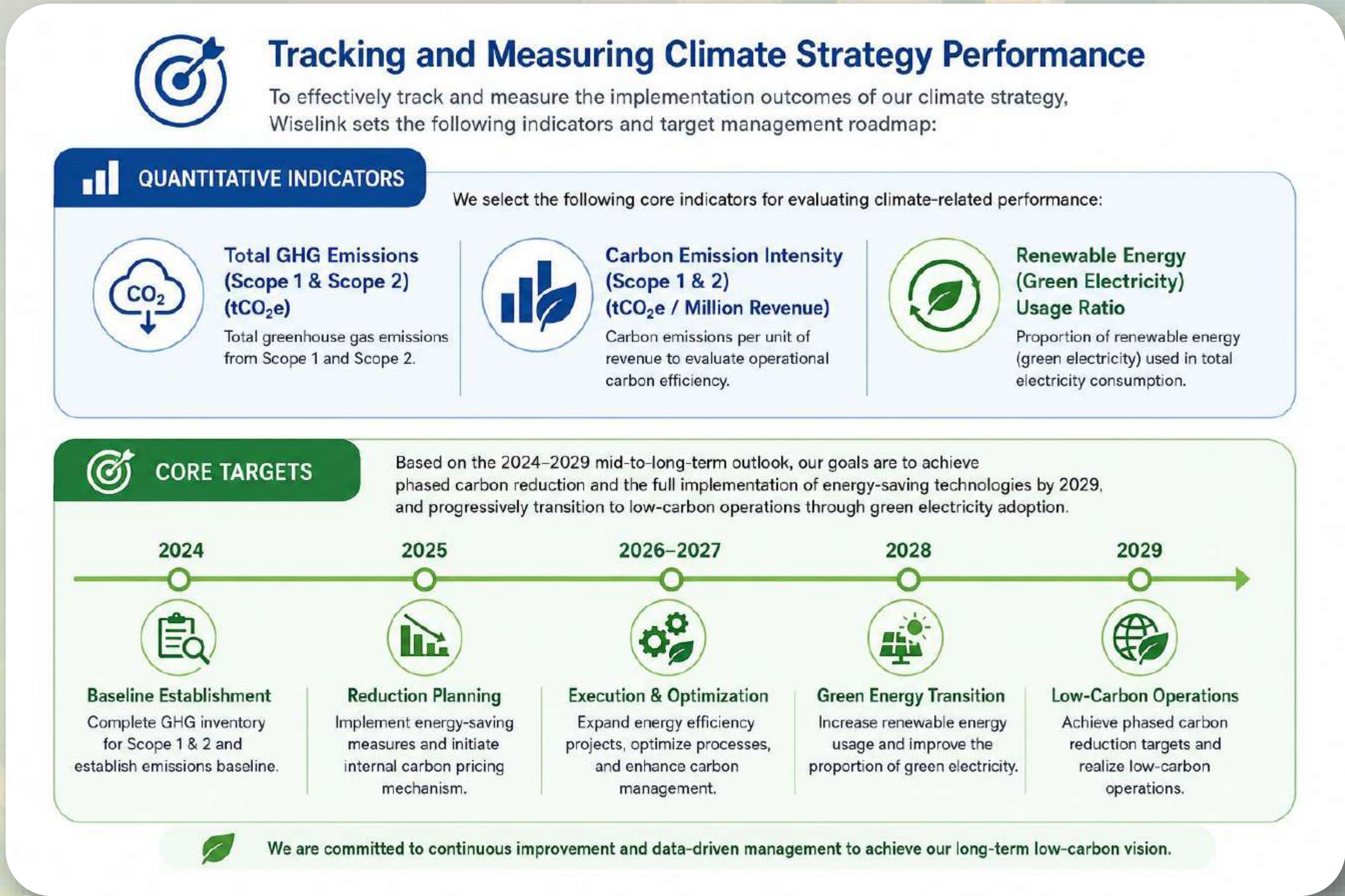
4.2.3 Risk Management

WISELINK integrates its climate-risk management procedures with its existing Enterprise Risk Management (ERM) system:



4.2.4 Metrics and Targets

To concretely track and measure the effectiveness of its climate strategy, WISELINK has established the following metrics-and-targets management pathway:



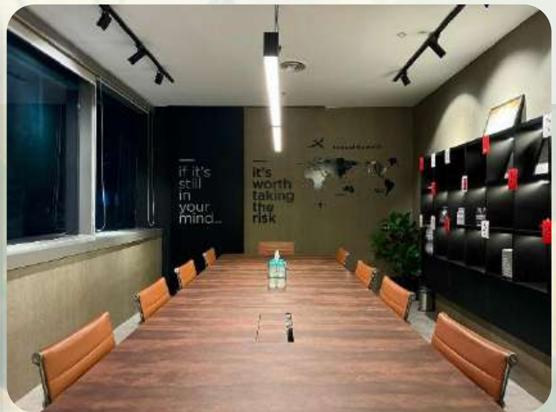
4.3 Environmental and Energy Management (SASB TC-SI-130)

Efficient energy management and resource utilization are indispensable cornerstones for deepening corporate sustainability resilience. WISELINK deeply understands that, amid the challenges of the global energy transition and resource scarcity, enterprises must balance operational efficiency with environmental responsibility. To this end, the company has established clear energy-management guidelines, actively introducing energy-saving technologies on the manufacturing side and, on the technology-business side, using paperless system services to help the entire industry chain optimize resources and comprehensively reduce resource consumption throughout operations.

4.3.1 Core Management Philosophy: Advancing the Green Product Benefits of 'Building Sustainability into the System'

WISELINK is actively expanding its overseas information-software business and financial technology (FinTech) ventures. Its subsidiary GLN (Global Line Network) and other core software technologies embody the management philosophy of 'building sustainability into the system.' By externally providing SaaS cloud modules, digital anti-fraud solutions, and paperless financial-software services (such as FinShell Pay), we fully transform business processes that traditionally relied heavily on paper, physical counters, and logistics delivery into efficient, real-time, and paperless digital systems. This intelligent service of the technology business not only helps customers achieve paperless operations but also substantially reduces WISELINK's overall operational dependence on traditional physical natural resources.

Beyond achieving external carbon reduction through its core products, the company also internalizes sustainability principles in employees' daily office life. For example, its subsidiary United Link Co., Ltd. & Innovation, in order to actively encourage employees to practice low-carbon commuting, has specially designated a 'bicycle parking area' at its office site. By providing friendly and well-equipped hardware support facilities, it guides employees to choose green, low-carbon transportation for their daily commute, truly extending environmental carbon reduction into every employee's low-carbon lifestyle.



4.3.2 Production-Site Energy-Saving Actions: Implementing the Five-Year Outlook and Green-Power Deployment

In its day-to-day energy management on the internal production side, WISELINK takes pragmatic improvement actions. In line with the company's 2024-2029 medium- and long-term future outlook, and guided by the principles of 'energy saving, consumption reduction, and efficiency enhancement,' the company is systematically advancing the green transformation of its production bases:

Replace Aging Processes and Introduce Low-Energy Equipment

Targeting energy-consumption hotspots on the manufacturing side (such as zipper production lines), the company is gradually phasing out high-energy, low-efficiency legacy machinery in favor of advanced low-energy production equipment that meets international energy-saving standards, reducing industrial electricity use and carbon emissions at the source.

Plant-Site Renewable-Energy Deployment

Beyond implementing existing electricity-saving measures, the company has begun planning to gradually introduce renewable energy (green power) at its major plant sites. By installing solar photovoltaic systems or evaluating green-power procurement options, it is actively adjusting and optimizing its overall electricity-use structure, progressively reducing reliance on traditional fossil energy and advancing toward the sustainable goal of net-zero carbon emissions.

4.3.3 Energy Use

In response to global energy-transition trends, climate-change challenges, and low-carbon operational needs, WISELINK regards energy management as an important foundation for enhancing operational resilience and advancing its carbon-reduction strategy. Through energy-use data compilation, electricity-consumption tracking, and fuel-consumption inventories, the company monitors the energy-use conditions at its major operating sites and throughout production, serving as a basis for subsequent energy-saving improvements, equipment-efficiency upgrades, renewable-energy assessment, and carbon-management advancement. In 2025, the inventory boundary already covered the Taipei headquarters, the Longtan plant, and the Yangmei plant, and the company continues to strengthen the completeness of energy data and the consistency of cross-site statistics to support its progress toward more transparent and efficient sustainable operations.

4.3.4 Energy Statistics for the Past Four Years (2022–2025)

Item	2022	2023	2024	2025
Purchased electricity (GJ)	9,836.25	7,598.09	5,956.91	7,401.27
Gasoline (GJ)	354.58	320.04	375.12	27.69
Diesel (GJ)	12.25	6.68	16.21	276.27
Liquefied petroleum gas (GJ)	105.04	98.65	76.72	18.65
Total energy consumption (GJ)	10,308.12	8,023.45	6,424.97	7,723.88
Energy intensity (GJ / NT$ million revenue)	21.26	20.54	15.82	21.75

Note 1: 2025 purchased electricity (GJ) is stated on the same basis as the 2024 report's 'Three-Year Energy Statistics for the Plant,' converted from the combined electricity consumption of the Taipei headquarters, Longtan plant, and Yangmei plant of 1,953,100 kWh.
Note 2: 2025 energy intensity is calculated as the total energy consumption in this table, 7,723.88 GJ ÷ 2025 annual standalone operating revenue of NT$355.217 million.

4.3.5 Electricity Statistics for the Past Four Years (2022–2025)

Item	2022	2023	2024	2025
Headquarters (kWh)	95,276	96,943	105,213	102,807.11
Longtan plant (kWh)	2,731,800	2,110,200	1,654,400	1,594,300
Yangmei plant (kWh)	—	—	—	358,800
Total electricity consumption (kWh)	2,827,076	2,207,143	1,759,613	2,055,907.11
Electricity intensity (kWh / NT$10,000 revenue)	58.31	56.52	43.32	57.88

Plant Operations and Energy-Efficiency Data

WISELINK purchased land in Yangmei and built a new plant of its own to replace the previously leased Longtan facility. After introducing automation and a new generation of energy-saving equipment, the company achieved significant gains in capacity and resource efficiency: Production efficiency increased 2.7-fold: the new production lines substantially resolved the low production efficiency of the former plant. Labor demand fell by about 30%: automated processes effectively reduced reliance on labor and energy consumption per capita. Product gross margin is projected to rise 5%: high efficiency and low waste inject tangible profit room into the core traditional zipper business.

Incorporating ESG green-energy thinking to implement environmental governance

WISELINK regards energy efficiency as a key strategy for achieving a win-win between sustainable development and cost control. In line with the plan to relocate to Yangmei, and through the green transformation of the new Yangmei plant, the company has established optimized processes for its formerly energy-intensive zipper business, further supporting the parent company's twin-track development into Southeast Asian information services (GLN) including:

Green factory design: The building structure maximizes the use of natural light and natural ventilation, reducing electricity consumption for artificial lighting and air-conditioning at the source.

Energy and resource recycling: The new plant is equipped with advanced wastewater-treatment and exhaust-gas purification systems, reducing water-resource loss through cooling-water recirculation and recovery.

4.3.6 2025 Energy Use

Energy type	Usage target / Site	2025 Activity Data	Source location	Supporting documentation
LPG	Gas stove	406.00 kg	2. Activity Data Row 6; Detail sheet: (1.1) Stationary - LPG (Longtan + Yangmei)	Purchase receipts
Gasoline	Company vehicles	879.55 L	2. Activity Data Rows 7–9; Detail sheet: (1.2) Mobile - gasoline/diesel (Longtan + Yangmei)	Refueling receipts
Diesel	Company vehicles, forklifts	7,646.98 L	2. Activity Data Rows 10–14; Detail sheet: (1.2) Mobile - gasoline/diesel (Longtan + Yangmei)	Refueling receipts
Purchased electricity	Taipei headquarters	102,807.11 kWh	2. Activity Data Row 22; Detail sheet: (2.1) Electricity use (Taipei)	Electricity bills
Purchased electricity	Longtan plant	1,594,300 kWh	2. Activity Data Row 23; Detail sheet: (2.1) Electricity use (Longtan)	Electricity bills
Purchased electricity	Yangmei plant	358,800 kWh	2. Activity Data Row 24; Detail sheet: (2.1) Electricity use (Yangmei)	Electricity bills
Energy indirect emissions	Category 2	974.5000 tCO2e	5. Emissions Calculation Rows 17–19; 6. Emissions Inventory Row 17/19	Calculated per the GHG inventory

2025 Energy Use Overview: 2025 the company’s primary energy use remained dominated by purchased electricity, with total plant electricity consumption of 1,953,100 kWh, of which the Longtan plant accounted for 1,594,300 kWh and the Yangmei plant for 358,800 kWh; including the Taipei headquarters’ electricity use of 102,807.11 kWh, the organization-wide total electricity consumption was 2,055,907.11 kWh. Because the 2025 inventory boundary covered the newly relocated Yangmei plant and the site adjustment led to production-line reconfiguration, total electricity consumption rose on an interim basis compared with 2024.
In terms of fuel use, in 2025 gasoline consumption was 879.55 L, diesel consumption was 7,646.98 L, and liquefied petroleum gas consumption was 406.00 kg. Diesel was used mainly by company vehicles and forklifts, while LPG was mainly used for gas stoves. Going forward, vehicle fuel consumption, forklift efficiency, and the energy efficiency of plant facilities can be incorporated into energy-saving improvement tracking items.
According to the GHG inventory, the 2025 Category 2 energy indirect emissions amounted to 974.5000 tCO2e, the company’s main source of greenhouse-gas emissions. In the future, energy management can be linked to carbon-reduction targets, prioritizing improvements in electricity-use efficiency, equipment replacement, lighting and air-conditioning management, and feasibility assessment of solar photovoltaics or green-electricity procurement.

4.3.7 Energy Management Directions and Goals

Direction	Management approach
Systematizing energy data recording	Since 2025, electricity and fuel data from Taipei and Yangmei have been integrated to establish cross-site energy-use records, improving the transparency and year-over-year comparability of energy management.
High electricity efficiency	Promoting replacement of aging equipment and energy-saving management of air-conditioning and lighting, and gradually introducing energy-recovery or energy-saving technologies into production processes.
Establishing energy performance indicators	Establishing energy-intensity indicators per unit of revenue, per unit of output, or for key processes, as a basis for tracking subsequent energy-saving results and for management decision-making.
Introducing renewable-energy planning	Assessing the feasibility of installing solar photovoltaics at the new Yangmei plant or on plant exterior walls and rooftops, to gradually reduce reliance on conventional energy。

Energy Management Goals

The following management goals are set for the next three years:

- Reduce total energy-use intensity each year by 2%
- Increase energy-data completeness to 100%
- Plan to introduce at least one renewable-energy facility

4.3.8 Water Resource Management

WISELINK places importance on water-use efficiency and the management of environmental impacts. Its main water source is third-party supply, and wastewater discharge is managed in accordance with relevant water-pollution-control regulations. Through monitoring records of water withdrawal, discharge, consumption, and effluent quality, the company understands the impact of its operating activities on water resources; at the same time, in its greenhouse-gas inventory, it lists septic tanks/wastewater as emission sources within the operational boundary, linking environmental management with carbon-emissions management. Considering that Taiwan's water resources are affected by the spatial and temporal distribution of rainfall, drought-and-flood variability, and industrial water demand, the company continues to build on water conservation, compliant discharge, and records management to progressively enhance the transparency of water-resource management.

Water-Resource Management Measures and Future Directions

2025 environmental-management linkage: In accordance with the 2025 greenhouse-gas inventory, septic tanks/wastewater are disclosed as having been incorporated into the inventory boundary and emission-source management.

Management aspect	Current basic practices	Current management basis
Water-use management	Water use comes mainly from third-party supply; historical records are presented as water withdrawal, discharge, and consumption.	The company continuously tracks water-use changes at its operating sites and uses annual withdrawal and discharge data as the basis for water-efficiency management.
Discharge management	Longtan plant and Yangmei plant regularly conduct effluent testing, covering parameters including COD, SS, pH, and heavy metals.	The company manages wastewater discharge in accordance with relevant water-pollution-control regulations and confirms discharge conditions through regular testing.
Data management	2025 greenhouse-gas inventory has incorporated septic tanks/wastewater into emission-source management.	The company progressively links environmental-management data with greenhouse-gas inventory data, strengthening the traceability of environmental data.
Water-saving actions	Based on daily inspections, verification of abnormal water use, and promotion of water conservation.	The company continues to promote water conservation and equipment maintenance to reduce unnecessary water consumption.

Water Quality Management

In terms of water-quality management, WISELINK regularly conducts wastewater-discharge testing in accordance with the Water Pollution Control Act. Over the past three years (2023-2025), the main test indicators for process wastewater have all been below regulatory standards; heavy metals (such as copper, zinc, and mercury) and fluoride salts are controlled within safe ranges, and the hydrogen-ion concentration (pH value) remains neutral, indicating that the discharge water quality is stable and has little environmental impact. In some years, test values for certain parameters were even below detection limits (ND), demonstrating significant treatment effectiveness. 2025 Longtan plant wastewater discharge was 7 tonnes, and Yangmei plant wastewater discharge was 0 tonnes; all discharges comply with Taiwan regulations and are regularly tested by third-party water-quality testing agencies as required by law. In recent years, wastewater testing has consistently met the effluent discharge standards of the Water Pollution Control Act.

Water Withdrawal and Wastewater Discharge over the Past Three Years

Unit(m^3)

Item	Water source / Category	2023	2024	2025
Water withdrawal	Headquarters	890	584	715
	Longtan plant	29,706	25,359	18,352
	Yangmei plant	-	-	1,384
	Total	30,596	25,943	20,451
Wastewater discharge	Longtan plant	3,233	707	7
	Yangmei plant	-	-	0
	Total	3,233	707	7

Note1: Water withdrawal is compiled from each site’s water bills/water-meter data; the water source is third-party water, i.e., tap water.
Note2：2025 Taoyuan plant-area wastewater discharge was $7m^3$, of which the Longtan plant $7m^3$ and the Yangmei plant $0m^3$.
Note3: The wastewater discharge disclosed in this table is compiled from wastewater data provided by the plants; domestic sewage, total discharge, and water consumption are not separately estimated.
Note4：2025 As operating sites were gradually transferred from the Longtan plant to the Yangmei plant, water withdrawal and wastewater discharge decreased compared with the previous year.

4.3.9 Waste Management

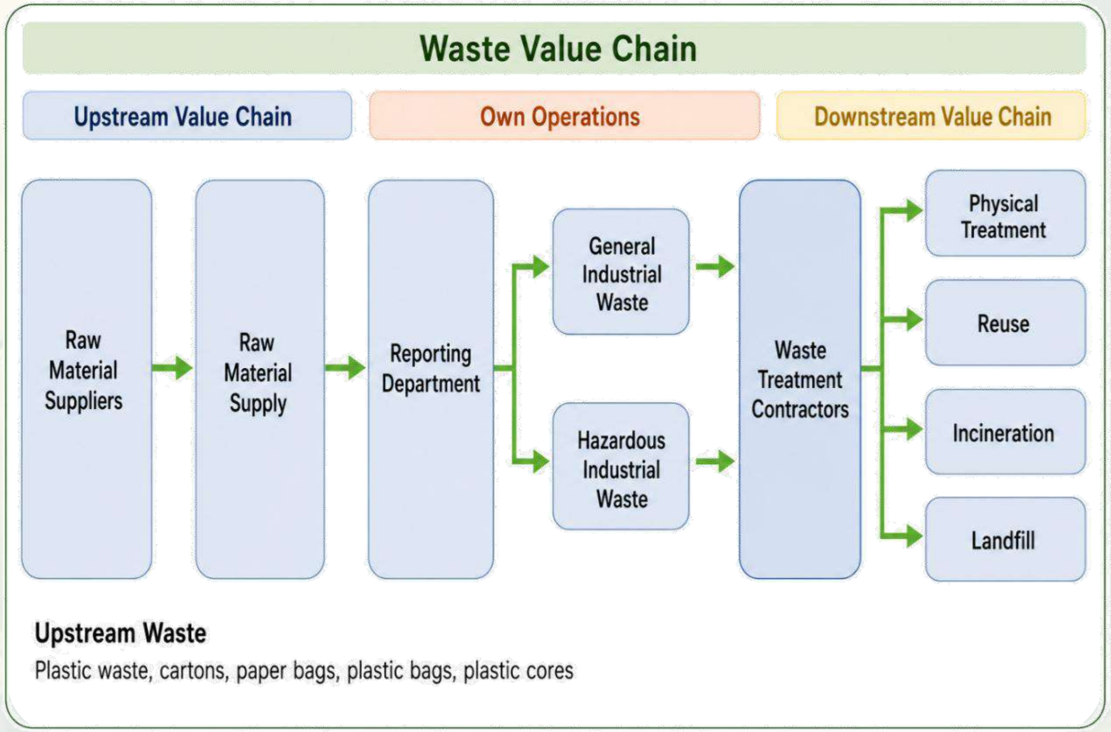
Guided by the principles of resource recycling and environmental friendliness, WISELINK implements locally adapted waste-management strategies for its twin-track business. The Taipei headquarters and the software-technology business focus on “green office and source reduction”; the Yangmei plant, which handles zipper manufacturing and production, focuses on implementing waste classification, storage, compliant clearance, and resource recycling. We strictly comply with local environmental-protection regulations and strive to minimize the impact of our operations on the ecological environment.

Reducing solid waste

The company enhances real-time monitoring through image inspection, process optimization, and first-article inspection, reducing defective products and idle-time tracking risks; and it reduces avoidable solid waste in the production process by readjusting samples and batching at the plastic-steel injection stage and by improving the recycling of color-mismatched plastics.
According to recent waste statistics, 2022 to 2024, total waste decreased from 39.46 tonnes to 22.10 tonnes; 2025 total waste compiled from reported data was 50.93 tonnes, consisting mainly of general refuse and waste-fiber/cotton-cloth mixtures. The company will continue to make source reduction, classified management, and compliant outsourced treatment the core of its waste management.

Improving resource-use efficiency

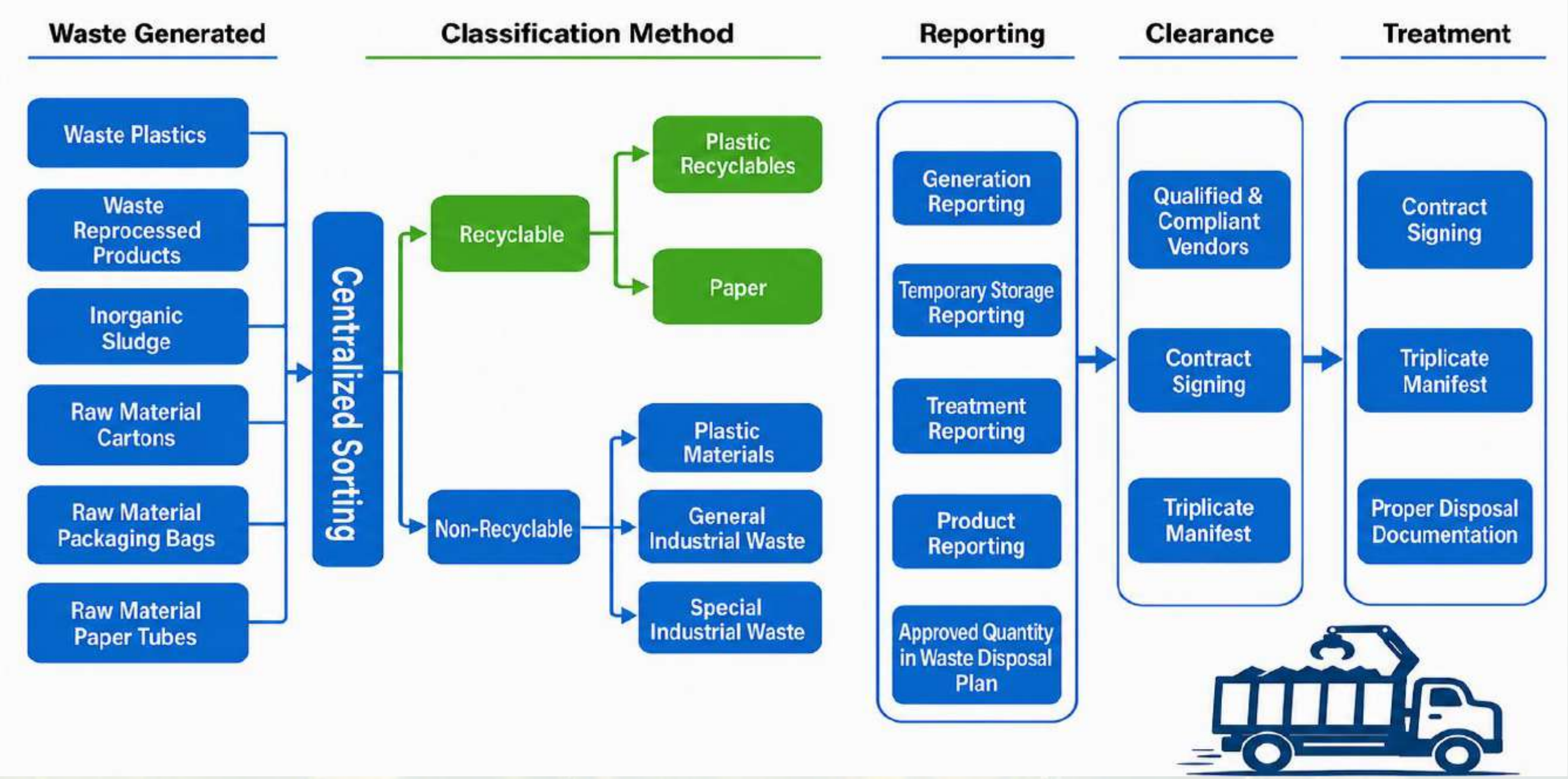
Within the manufacturing plant, systematic procedures are established for the various types of scrap generated during the production process:
Precise classification and contamination-preventive storage: Each production unit strictly classifies and labels scrap according to the characteristics of metals (such as zinc alloy and copper) and plastics (such as polyester and nylon), and consolidates it in dedicated storage areas to prevent scrap from being contaminated through mixing and losing its reuse value.
Outsourced high-value recycling: The company periodically commissions professional contractors holding legal waste-clearance and treatment permits to remove the waste, and these high-purity metal shavings and plastic process waste are smelted and remanufactured to re-enter the industrial cycle.



4.3.10 Waste Management Process

To ensure that waste-management operations are systematic, WISELINK has established a clear waste-management process, with steps including:

- ✓ Waste classification: Each unit classifies and labels waste according to its characteristics.
- ✓ Temporary-storage management: After classification, waste is consolidated in storage areas to avoid mixed contamination.
- ✓ Outsourced treatment: Legal clearance contractors are periodically commissioned to remove and treat the waste, and related records are retained.
- ✓ Data tracking: Monthly clearance volumes and treatment methods are recorded as a basis for subsequent environmental audits and annual disclosure.



4.3.11 Waste Management Strategy

WISELINK continues to strengthen waste management, striving to reduce waste generation and ensure proper treatment. In accordance with relevant environmental regulations, the company regularly classifies, clears, and treats various types of industrial waste, with reduction and resource recycling as its management goals. The following are several key ways in which resource recycling and waste reduction are implemented at the zipper factory.

Developing sustainable recycled materials (rPET)

Green factory upgrade: The company has established an environmentally sustainable factory in Yangmei, Taoyuan.

High product recycling and reuse: The plant focuses on developing multi-functional and multi-category rPET (recycled polyester) products. By recycling post-consumer or in-process plastic waste and re-spinning it into zipper tapes, the proportion of recycled resources used is directly increased.

Source Optimization and Packaging-Material Circulation

Process optimization and waste reduction: By improving production parameters and mold precision at the source, the overall industrial waste generated by the production line is effectively reduced.

High proportion of recycled paper: In packaging, while ensuring protective quality, the paper is made from 83% recycled pulp and printed with eco-friendly organic coatings, reducing the consumption of virgin timber resources.

Water and Chemical Circulation

Cooling-water recirculation: The factory has built a cooling-water recovery and recirculation system that reclaims and reuses cooling water from the energy- and water-intensive traditional zipper process, improving water-use efficiency.

Eco-friendly chemicals for pollution reduction: Some processes switch to eco-friendly chemicals, reducing process-wastewater discharge from dyeing/finishing and other downstream steps.

4.3.12 Waste Treatment Policy and Statistics

The main waste types include general industrial waste and special industrial waste. The treatment volumes of each waste type over the past four years are shown in the table below:

Waste category	Waste name	FY2022	FY2023	FY2024	FY2025	Treatment method
General industrial waste	General refuse generated by business activities	16.35	9.40	11.30	24.49	Incineration followed by landfill
General industrial waste	Waste fiber or other cotton/cloth mixtures	16.70	10.63	9.80	17.83	Incineration followed by landfill
Special industrial waste	Non-hazardous organic waste liquid or waste solvent	3.89	0.00	1.00	4.35	Incineration followed by landfill
Special industrial waste	Inorganic sludge	2.52	2.25	0.00	4.26	Physical treatment followed by reuse
Total	—	39.46	22.28	22.10	50.93	—
Year-over-year change (%)	—	—	-43.54%	-0.79%	130.45%	—

2025 total waste increased, mainly because during the year, in line with adjustments to operating sites, plant-area reorganization, and related clearance operations, one-time cleanup waste such as general refuse, waste fiber, and other cotton-cloth mixtures increased; in addition, 2025 inorganic sludge and non-hazardous organic waste liquid or waste solvent were also reported, raising the overall reported waste volume above the previous year. The company has commissioned legally authorized clearance and treatment institutions as required, and continues to reduce environmental impact during subsequent operations through classification, reduction, and resource-recycling management.

2025 reported-data summary highlights are as follows:
2025 total reported waste: 50.93 tonnes
General industrial waste: 42.32 tonnes
Special industrial waste: 8.61 tonnes
Main treatment method: incineration followed by landfill 46.67 tonnes, accounting for 91.64%
Inorganic sludge: physical treatment followed by reuse 4.26 tonnes, accounting for 8.36%

4.4 Greenhouse Gas Management

4.4.1 Toward Science-Based Carbon Reduction: Launching a Full Inventory and Historical-Trend Estimation

Facing global climate change and international carbon-regulation trends, accurately grasping carbon-emissions data is the foremost key to a company's implementation of carbon reduction. WISELINK actively responds to international decarbonization pathways and regards greenhouse-gas management as a core undertaking of its green transformation. Adopting a "data-first, strategy-in-parallel" approach, the company has fully launched a digitalized carbon-inventory mechanism, aiming to build a climate-resilient, low-carbon operating model through scientific data analysis.

GHG Inventory Launch Timeline

On **2025 /1 /1 , WISELINK officially launched its GHG (Greenhouse-Gas Inventory), carrying out a systematic Scope 1 (direct emissions) and Scope 2 (energy indirect emissions) inventory across its operating sites**.

Historical-Trend Estimation

During 2024 annual report preparation, the company completed a preliminary inventory and estimated **2022 to 2024 emission trends**, serving as a data foundation for carbon management and, moreover, laying a continuous data foundation for the routine carbon-management work in place since 2025 .

4.4.2 Data-Driven Decisions: Carbon-Reduction Strategy and Internal Carbon Pricing (ICP)

WISELINK’s greenhouse-gas management does not stop at data disclosure; rather, it uses this as the decision-making core for driving low-carbon operations. Our management approach focuses on two major strategic dimensions:

Precisely Targeting Carbon Hotspots

Using the greenhouse-gas emission hotspots identified in the inventory (such as high-energy-consumption process equipment and major electricity-consumption sources) as priority improvement targets, the company specifically advances low-carbon operating strategies such as equipment replacement, process optimization, and energy transition.

Studying Internal Carbon Pricing (ICP)

To substantively incorporate environmental costs into corporate economic decision-making, although the company has not yet publicly disclosed a specific plan or pricing scheme for internal carbon pricing (Internal Carbon Pricing, ICP), it does not rule out studying the internal monetization of carbon emissions, developing toward strengthening its financial evaluation and environmental-benefit decision-making capabilities for future green capital expenditure and energy-saving/carbon-reduction projects.

4.4.3 Three-Year Statistical Data on Greenhouse Gas Emissions

2023 Greenhouse Gas Emissions Data

Scope 1 Direct Emissions

Item	Raw material	Activity data	CO2e emissions (tonnes)
Factory gas (dormitory kitchen)	Liquefied petroleum gas (LPG)	2,160 (KG)	6.872
Fuel for company vehicles	Motor gasoline	9,799.9 (L)	23.081
Forklift fuel	Diesel	181 (L)	0.480
Septic-tank CH4 fugitive emissions	CH4 fugitive emissions	158 (persons)	16.921
Total			47.354

Scope 2 Indirect Emissions

Item	Raw material	Activity data	CO2e emissions (tonnes)
Purchased electricity	Electricity	2,110,200 (kWh)	1,044.549
Total			1,044.549

Scope 3 Indirect Emissions (Itemized)

Item	Equipment name	GoodsTonnage	Activity data	CO2e emissions (tonnes)
Transport (indirect)	Commercial heavy truck	20 (tonnes)	9,280 KM	24.314
Employee commuting	Cars and motorcycles	158 (employees)	37,920 (liters)	89.310
Water consumption	Water		29.706 (m^3)	4.635
Total				118.259

2023 Total CO2e Emissions: 1,210.162 tonnes CO2e/year

2024 Greenhouse Gas Emissions Data

Scope 1 Direct Emissions

Item	Raw material	Activity data	CO2e emissions (tonnes)
Factory gas (dormitory kitchen)	Liquefied petroleum gas (LPG)	1,680 (KG)	5.34
Fuel for company vehicles	Motor gasoline	11,486.73 (L)	27.054
Forklift fuel	Diesel	440 (L)	1.164
Septic-tank CH4 fugitive emissions	CH4 fugitive emissions	122 (persons)	13.054
Total			46.617

Scope 2 Indirect Emissions

Item	Raw material	Activity data	CO2e emissions (tonnes)
Purchased electricity	Electricity	1,654,400 (kWh)	818.273
Total			818.273

Scope 3 Indirect Emissions (Itemized)

Item	Equipment name	GoodsTonnage	Activity data	CO2e emissions (tonnes)
Transport (indirect)	Commercial heavy truck	20 (tonnes)	9,000 KM	23.580
Employee commuting	Cars and motorcycles	122 (employees)	24,400 (liters)	56.996
Water consumption	Water		25.321 (m^3)	3.957
Total				84.533

2024 Total CO2e Emissions: 949.423 tonnes CO2e/year

2025 Greenhouse Gas Emissions Data

Scope 1 Direct Emissions

Item	Raw material	Activity data	CO2e emissions (tonnes)
Factory gas (including kitchen)	Liquefied petroleum gas (LPG)	406 (KG)	1.180
Fuel for company vehicles	Motor gasoline	879.548 (L)	1.987
Fuel for company vehicles	Motor diesel	7,446.984 (L)	20.274
Forklift fuel	Diesel	200 (L)	0.545
Septic-tank wastewater fugitive emissions	Wastewater	191,000 (person-hours)	0.009
Total			23.994

Scope 2 Indirect Emissions

Item	Raw material	Activity data	CO2e emissions (tonnes)
Purchased electricity	Electricity	2,055,907.11 (kWh)	974.500
Total			974.500

Note:

- 2025 inventory scope focuses primarily on Scope 1 and Scope 2; other Scope 3 indirect emissions have not yet been fully incorporated into this year's inventory boundary and will be progressively expanded in disclosure based on data availability and materiality.

2025 Total CO2e Emissions: 998.494 tonnes CO2e/year

WISELINK | Three-Year Summary of Greenhouse Gas Emissions Data

This table is compiled from historical data in existing sustainability reports and the 2025 annual inventory records; to facilitate year-over-year comparison, Scope 1, Scope 2, and Scope 1 + Scope 2 emissions are presented consistently.

Year	Scope 1 – Direct Emissions (tCO_2e)	Scope 2 – Energy Indirect Emissions (tCO_2e)	Scope 1 + Scope 2 Emissions (tCO_2e)	Data / Disclosure Notes
2023	47.354	1,044.549	1,091.903	Compiled from historical data in the 2024 sustainability report; this summary excludes the itemized Scope 3 entries to enable consistent comparison with the 2025 inventory boundary.
2024	46.617	818.273	864.890	Compiled from historical data in the 2024 sustainability report; this summary excludes the itemized Scope 3 entries to enable consistent comparison with the 2025 inventory boundary.
2025	23.994	974.500	998.494	Compiled from the 2025 greenhouse gas inventory records; this year's inventory scope focuses primarily on Scope 1 and Scope 2, and Scope 3 has not yet been fully incorporated into the inventory boundary.

Note:
- 2025 inventory scope focuses primarily on Scope 1 direct emissions and Scope 2 energy indirect emissions; other Scope 3 indirect emissions have not yet been fully incorporated into this year's inventory boundary.
- To maintain a consistent basis for the three-year comparison, this summary uses the total of Scope 1 and Scope 2 as the primary comparison metric; 2023 and 2024 the Scope 3 data itemized in the existing annual reports may be retained in the individual annual detail tables with accompanying notes.
- Going forward, based on the principles of operational boundary, data availability, and materiality, the company will progressively evaluate the inclusion of indirect emissions data related to upstream procurement, logistics and transport, employee commuting, business travel, and products/services.

5 Shared Social Prosperity

5.1 Customer Relationship Management

5.2 Supplier Sustainability Management

5.3 Talent Cultivation and Development

5.4 Benefits and Rights

5.5 Occupational Safety Promotion

5.6 Startup Collaboration

5.7 Social Engagement

GRI

GRI 2-23, GRI 2-24, GRI 203-1, GRI308-1, GRI 308-2, GRI 401-1, GRI 401-2, GRI 401-3, GRI 403-1, GRI 403-2, GRI 403-4, GRI 403-5, GRI 403-6, GRI 403-9, GRI 404-1, GRI 404-2, GRI 404-3, GRI 406-1, GRI 413-1, GRI 414-1, GRI 414-2, GRI 416-1, GRI 418-1

SUSTAINABLE DEVELOPMENT GOALS

SDG 1, SDG 3, SDG 4, SDG 5, SDG 8, SDG 10, SDG 11, SDG 16, SDG 17

5.1 Customer Relationship Management (GRI 418)

Guided by the service philosophy that "earning trust is both an honor and a responsibility, and embracing criticism takes both wisdom and courage," WISELINK recognizes that quality customer relationships are central to a company's pursuit of sustainable development. As the company actively deepens its dual-core business layout of "physical manufacturing and software technology," our customer base has expanded from traditional textile brands to finance, telecommunications, gaming, and enterprise software users across the Asia-Pacific region.
To this end, the company adheres to the core principle of customer privacy (GRI 418: Customer Privacy) and benchmarks against the spirit of SDG 16 Responsible Institutions, establishing differentiated and rigorous customer-service and privacy-security safeguard mechanisms for its two major business groups, comprehensively enhancing customer satisfaction and jointly creating shared value.

GLOBALINE
NETWORK

5.1.1 Technology Business Group: Comprehensive Information Security and Customer Privacy Protection

With the development of its overseas information-software and financial-technology (FinTech) businesses, WISELINK has established a presence in the Asia-Pacific across 13 countries and regions. To safeguard the data security of millions of end users and financial-institution clients, the company has established an exceptionally rigorous information-security and privacy management system:

Sound Information-Security Governance Structure

The company maintains an independent "Information Security Committee" that convenes at least twice a year. The committee is dedicated to overseeing the implementation of information-security policies, planning information-security awareness and training programs, and establishing comprehensive emergency-response and crisis-management mechanisms for information-security incidents, ensuring the confidentiality, integrity, and availability of customer assets.

Product Privacy Design (Privacy by Design)

Its subsidiary GLN (Global Line Network) offers customized ERP, customer relationship management (CRM) systems, smart data-analytics platforms, and FinShell Pay and other financial-technology solutions, all of which incorporate privacy-protection mechanisms during the R&D stage and strictly comply with the personal-data protection regulations of their operating jurisdictions (such as Taiwan's Personal Data Protection Act and the data-privacy laws of various Southeast Asian countries), preventing any unauthorized access or disclosure.

Building an Anti-Fraud Protection Network Together with Customers

In response to the high information-security demands of financial and telecommunications customers in Southeast Asia and the Asia-Pacific region, GLN actively promotes its self-developed information-security anti-fraud solutions (including: FraudEyes real-time detection of abnormal transactions; Captivity malware blocking and analysis; Slaughtery account anomaly-behavior monitoring; Infiltration credential-theft and intrusion early warning). Through ongoing technical support, real-time system updates, and long-term consulting services, it helps enterprise customers effectively reduce information-security risks, substantively upgrading "customer-relationship maintenance" into a "collaborative partnership for climate and social resilience."

5.1.2 Manufacturing Business Group: Rigorous Quality Control and Diversified Communication

In its established core zipper-manufacturing business, WISELINK continues to fulfill its quality and safety commitments to international brand customers, establishing timely and open stakeholder communication channels:

Quality Compliance and International Certification

The traditional manufacturing operations fully implement high-standard quality control, with products consistently passing OEKO-TEX® Standard 100 (non-toxic and safe textile certification) as well as the GRS Global Recycled Standard, meeting customers' stringent requirements for green supply chains and safe materials.

A Robust Customer-Satisfaction Survey Mechanism

The company regularly conducts customer-satisfaction surveys for its traditional zipper business, covering four key dimensions: "delivery-schedule accuracy," "product-quality stability," "after-sales service responsiveness," and "technical-support capability." For improvement suggestions raised by customers, the sales and quality-control departments form project teams to initiate corrective and preventive actions for anomalies, ensuring continuous improvement of service quality.

A Streamlined Customer-Complaint Handling Procedure

A standardized customer-complaint handling process (the 8D reporting mechanism) has been established to ensure that, after receiving customer feedback, root-cause analysis is completed within the golden window and concrete improvement measures are provided, earning customers' long-term trust through a responsible attitude.

5.2 Supplier Sustainability Management (GRI 308, GRI 414)

A sustainable supply chain is a core extension of corporate operational resilience. WISELINK (WISELINK) recognizes that comprehensive sustainable development cannot be achieved alone and must be advanced together with supplier partners. In response to the characteristics of its dual-core businesses—"traditional zipper manufacturing" and "information software technology"—the company has established a differentiated supplier management mechanism.

5.2.1 Core Measures and Mechanisms

Standards Compliance

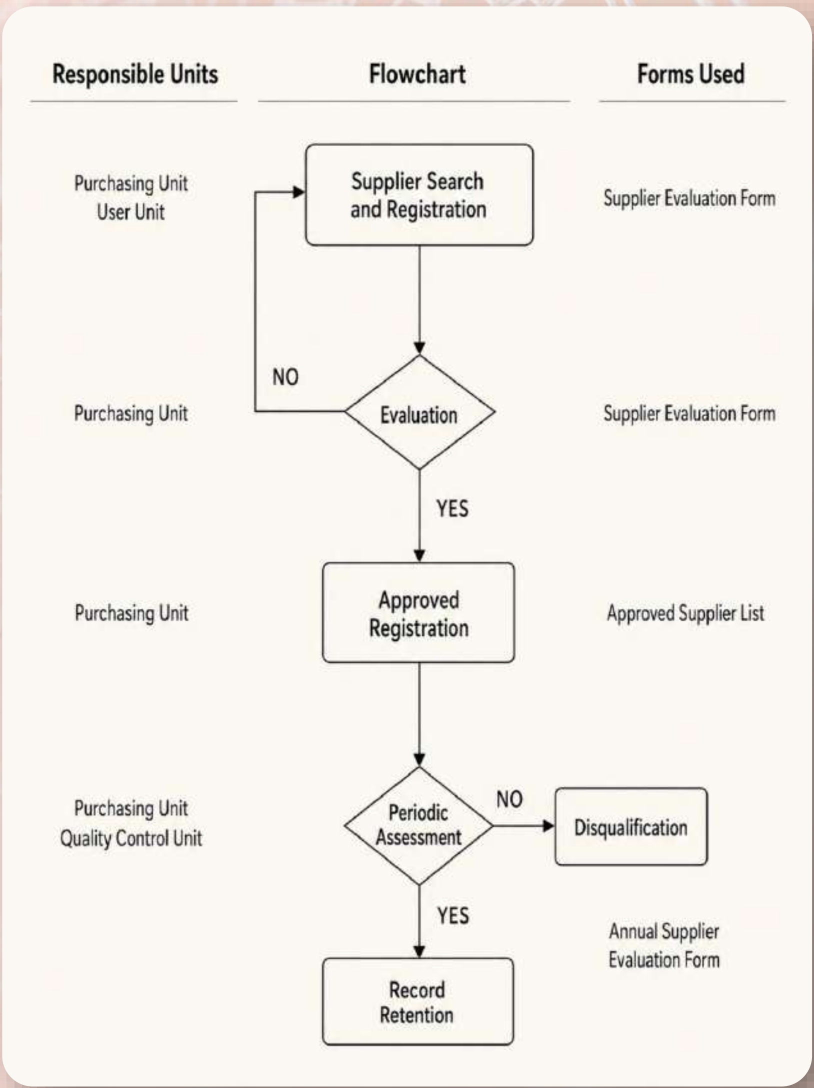
Requires suppliers to comply with local environmental, labor-condition, and human-rights regulations and WISELINK's integrity-management code; signs a "Supplier Code of Conduct" with key suppliers; suppliers must provide business-registration documents and permits related to wastewater and air-pollution emissions.

Risk Assessment

Requires suppliers to submit self-assessment reports and conducts a comprehensive evaluation of product quality, price, delivery schedule, and equipment capacity.

On-Site Audits and Improvement Guidance

Conducts on-site field audits through direct visits, reviewing documentation and performing on-site assessments, and communicates directly with suppliers to carry out follow-up tracking and improvement guidance.



5.2.2 2022–2025 Overview of Annual Supplier Evaluation Results

WISELINK values the quality stability and sustainability performance of its supply-chain partners and, through an annual supplier evaluation system, continuously reviews suppliers' performance across quality, price, delivery, service, and social responsibility. Beyond serving as the basis for supplier tier management and subsequent cooperation, the evaluation results help the company identify supply-chain risks, promote continuous supplier improvement, and progressively strengthen the foundation of sustainable supply-chain management. The following summarizes the 2022 to 2025 annual supplier evaluation results.

Year	Number of suppliers	Quality	Price	Delivery	Service	Social responsibility	Average score	Number rated B or above
2022	28	16.64	13.64	15.6	15.5	16.25	77.64	28
2023	27	16.18	13.67	15.96	15.96	16.29	78.07	27
2024	25	16.92	13.88	16.2	16.04	16.4	79.44	25
2025	21	16.52	13.62	16.05	15.81	16.48	78.48	21

Core Tiered Management (4 -tier classification system)

Since 2022 , the company has incorporated ESG into its annual evaluation indicators, applying a 4 -tier dynamic classification based on compliance performance and improvement efficiency:

- **Tier 1**: Good compliance and high improvement efficiency; classified as excellent suppliers
- **Tier 2**: No major violations, but issues recur without short-term improvement; not listed as qualified suppliers
- **Tier 3**: Major violations that remain uncorrected; classified as high-risk
- **Tier 4**: Subject to ongoing ESG certification dialogue and guidance

Supplier Code of Conduct

To deepen sustainability-communication efficiency across its global supply chain, WISELINK has officially released the "Supplier Code of Conduct" in three language versions—Traditional Chinese, English, and Simplified Chinese—ensuring that suppliers, subcontractors, and partners at home and abroad can accurately understand and adhere to consistent standards of conduct regardless of location.

Traditional Chinese | English | Simplified Chinese

5.3 Talent Cultivation and Development (GRI 404)

Talent is the foremost core of a company's sustainable operation and continuous innovation. WISELINK (WISELINK) recognizes that whether refining management in its core zipper business or expanding its financial-technology and software businesses internationally, it relies heavily on the professional skills and cohesion of all employees. The company follows the GRI 404: Training and Education (GRI 404: Training and Education) core standard and, benchmarking against SDG 4 Quality Education and SDG 8 Decent Work and Economic Growth, has built a dual-track talent-cultivation system that provides diversified career-development paths for employees, striving to achieve a win-win for corporate transformation and employee value.

5.3.1 Core Measures and Mechanisms

Facing organizational restructuring in its traditional zipper business, WISELINK broke with the conventional corporate practice of downsizing, insisting on "not using layoffs as a restructuring strategy" and instead focusing on internal structural adjustment and local talent retention.

Core Technology Inheritance and Efficiency Improvement

In line with the self-built relocation plan and equipment upgrade of the new Yangmei plant in Taiwan, the Company actively guides frontline production colleagues to adapt to a new generation of high-value-added, automated advanced production equipment. Through on-the-job training (OJT) and quality-control anomaly correction mechanisms, employees are helped to improve production efficiency, jointly witnessing a leap in process efficiency.

Accountability System and Incentive Compensation Mechanism

The Company has adjusted each manufacturing department into a dynamic "self-financing profit-and-loss" management model, clearly setting performance targets and directly linking operating results to employees' profit-sharing and dividend bonuses. Through profit-sharing and an incentive system that breaks the "everyone eats from the same big pot" mentality, it not only significantly improves the production efficiency of frontline colleagues but also enables outstanding grassroots talent in traditional industries to receive correspondingly generous rewards.

5.3.2 Software Technology Group: AI Cross-Border Technical Training

As the businesses of subsidiaries GLN (Global Line Network) and United Link Co., Ltd. & Innovation grow rapidly across 13 Asia-Pacific countries, information-service and software talent have become the company's most important growth engine. To meet the demanding development needs of big data, artificial intelligence, and FinTech , the Technology Business Group has established a highly customized cultivation mechanism:

AI and Modular Development Training

The information services industry regards software talent as its core key. For software engineers, back-end engineers and product managers, the Company regularly conducts professional technical training in big-data analysis, generative AI tool application, and cloud-architecture configuration, continuously strengthening the team's customization capabilities and AI modular-development experience to quickly respond to the cross-border sales and information-security anti-fraud system needs of world-class clients (such as Lenovo).

Immediate Readiness for New Hires and Sound Career Development

For new engineers and sales talent, the Company provides systematic new-employee orientation training and core-competency training, and through participation in actual cross-border projects (such as market development in Southeast Asia, Australia and New Zealand), accelerates colleagues' accumulation of cross-regional, cross-disciplinary practical experience and international perspective.

5.3.3 2025 Employee Training Effectiveness Indicators

To concretely track training performance, WISELINK regularly compiles all employees' training records each year. For the full year, valid training records totaled 340 participations, with a cumulative total of 543 training hours, covering topics such as sustainability governance and regulatory compliance, internal control and audit, financial accounting, occupational safety and health, equipment operation, and quality inspection; in addition, per certification details, 2025 professional certifications/qualification records totaled 11 items, supporting the company's safe production, quality stability, and operational resilience.

Total training hours	Valid training participations	Unique trainees	External / internal training hours	Training expenses
543 hours	340 participations	94 persons	202 / 341 hours	NT$ 102,570

2025 Employee Training Effectiveness Indicators Summary Table

Employee category / level	Assigned department (preliminary)	Number trained	Training participations	Total training hours (hours)	Average training hours (hours/person)	Core training scope
Senior management	President's Office, Board of Directors	3	3	70	23.33	Corporate Sustainability Manager certification training, virtual-asset supervision, financial-statement review for directors/supervisors without a finance-accounting background
Middle management /Project leads	Audit Team, Accounting Section, Finance Section, Finance & Accounting Dept., HR & General Affairs Section	6	14	79	13.17	Sustainability information management and internal control/audit, subsidiary audit practice, accounting-supervisor advanced training, company law and anti-money-laundering, and information-security/factory-audit training
Technology R&D and technical staff	R&D Dept.	1	2	12	12.00	Specified-chemical-substance operations supervisor, fire-prevention manager refresher, and other professional safety and plant-management capabilities
Production line and frontline operators	Open-end shift, Closed-end A/B/C shifts, plastic-steel pre/post processes, plastic-steel TBK section, Plastic-Steel Section, Nylon Section, Painting Shift, Bai-Ma Shift, Production Dept., Materials Team, QC Team, Finished-Goods Warehouse Team	84	321	382	4.55	Corporate social responsibility policy, safety and health seminars, equipment operation standards, quality-inspection standards, forklift and first-aid personnel training

5.3.4 Human-Resource Development and a Diverse, Friendly Workplace

WISELINK complies with "Labor Standards Act", "Employment Service Act", and "Act of Gender Equality in Employment" and other relevant regulations, implementing the principles of fairness, respect, and non-discrimination across HR processes including recruitment, hiring, promotion, training, compensation, and separation. This subsection compiles the past three years' new hires and departures, employee gender structure, the gender ratios of managers and non-managers, and salary information for full-time non-managerial employees, to track organizational workforce stability, equal opportunity, and pay transparency.

Note: 2025 saw personnel mobility and turnover rates affected by factors such as the relocation of the Taoyuan plant from Longtan to Yangmei and employees reaching retirement age.

New Hires over the Past Three Years (2023–2025)

New-hire data reveal how the company replenishes talent across different age and gender groups.

Year	Under 30 Male count	Under 30 Male new-hire rate	Under 30 Female count	Under 30 Female new-hire rate	30–50 Male count	30–50 Male new-hire rate	30–50 Female count	30–50 Female new-hire rate	Age 51+ Male count	Age 51+ Male new-hire rate	Age 51+ Female count	Age 51+ Female new-hire rate	Total new hires	Total employees	Total new-hire rate
2023	1	1%	2	2%	2	2%	6	6%	0	0%	1	1%	12	190	6%
2024	0	0%	6	5%	5	8%	10	9%	0	0%	2	2%	23	175	13%
2025	2	4%	1	1%	4	8%	1	1%	1	2%	0	0%	9	135	7%

Departures over the Past Three Years (2023–2025)

Departure data serve as indicators of organizational stability and talent-retention effectiveness.

Year	Under 30 Male count	Under 30 Male turnover rate	Under 30 Female count	Under 30 Female turnover rate	30–50 Male count	30–50 Male turnover rate	30–50 Female count	30–50 Female turnover rate	Age 51+ Male count	Age 51+ Male turnover rate	Age 51+ Female count	Age 51+ Female turnover rate	Total departures	Total employees	Total turnover rate
2023	0	0%	3	3%	4	4%	11	11%	0	0%	0	0%	18	190	9%
2024	2	3%	2	2%	4	6%	2	2%	2	3%	0	0%	12	175	7%
2025	2	4%	3	4%	9	17%	16	20%	7	13%	11	13%	48	135	36%

Employee Gender Ratio over the Past Three Years (2023–2025)

The overall gender structure of employees allows review of progress in promoting diversity and equal opportunity.

Gender	2023	2024	2025
Female	52%	63%	61%
Male	48%	37%	39%
Total	100%	100%	100%

2025 Male/Female Manager Ratio

The gender ratio of managers helps observe equality in the appointment and promotion of management positions.

Gender	2024 Manager Ratio	2025 Manager Ratio
Female	50%	44%
Male	50%	56%
Total	100%	100%

2025 Male/Female Non-Manager Ratio

The non-manager gender ratio reflects the composition of frontline and professional staff.

Gender	2024 Non-Manager Ratio	2025 Non-Manager Ratio
Female	67%	67%
Male	33%	33%
Total	100%	100%

Average/median salary of full-time non-managerial employees and the rate of change compared with the previous year (%)

WISELINK continues to adopt a fair, incentive-based compensation system linked to performance, using job position, job grade, annual appraisal results and operating performance as references for employee rewards and salary adjustments.

Item	2023	2024	2024 Rate of Change	2025	2025 Rate of Change
Total salary of full-time non-managerial employees	9,978 (NT$10K)	8,643 (NT$10K)	—	8,263 (NT$10K)	—
Number of full-time non-managerial employees	206 persons	159 persons	—	138 persons	—
Average salary of full-time non-managerial employees	48.4 (NT$10K)	54.4 (NT$10K)	12.40%	59.9 (NT$10K)	10.11%
Median salary of full-time non-managerial employees	42.6 (NT$10K)	47.8 (NT$10K)	12.20%	51.7 (NT$10K)	8.16%

5.4 Benefits and Rights (GRI 2-23, GRI 2-24, GRI 406-1, GRI 401)

5.4.1 Human Rights and Due Diligence Mechanism Commitment

WISELINK follows internationally recognized human rights norms and principles, including “the United Nations Universal Declaration of Human Rights(UDHR)”, “the United Nations Global Compact(UNGC)”, “the UN Guiding Principles on Business and Human Rights(UNGPs)” and the International Labour Organization‘s “Declaration on Fundamental Principles and Rights at Work”. We strictly comply with local labor regulations, prohibit any acts that infringe or violate human rights, treat and respect all colleagues fairly and equitably, while enhancing the human rights awareness of internal colleagues and stakeholders and reducing human rights risks.

Core Human Rights Policy

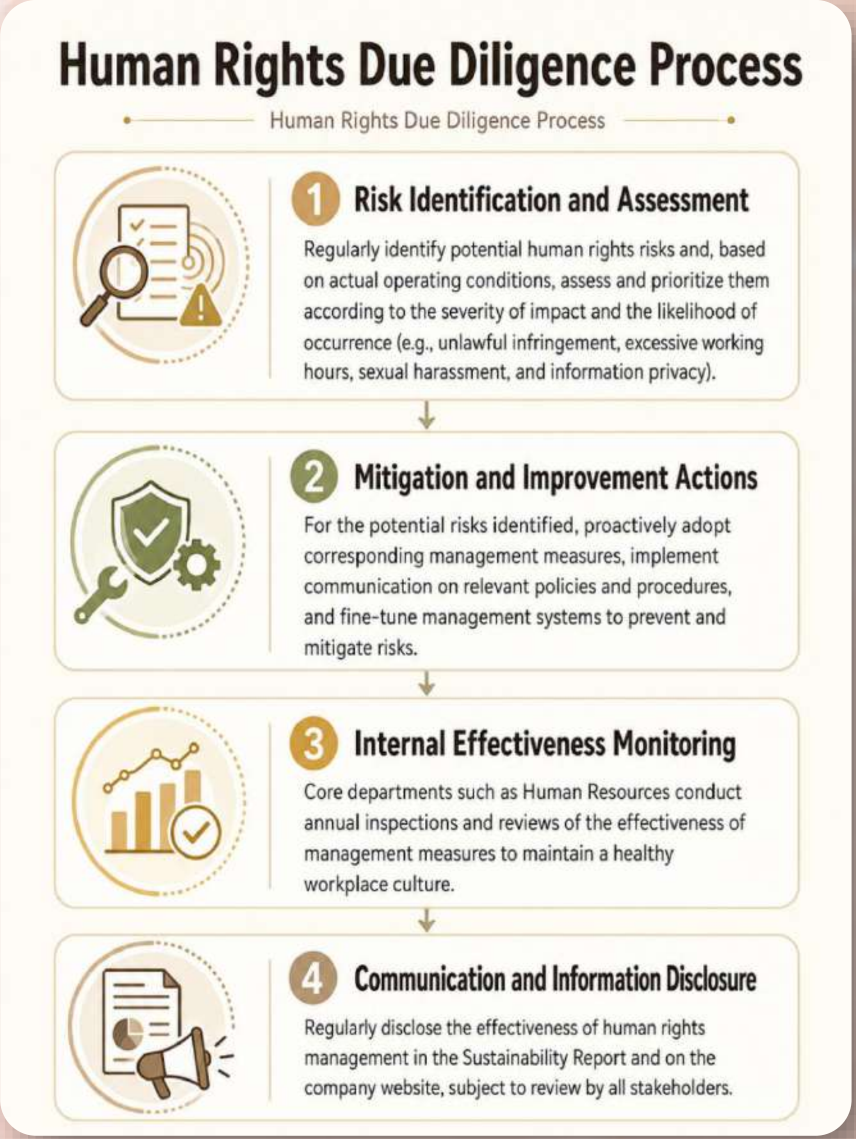
explicitly prohibits child labor and forced labor, and commits to workplace diversity and inclusion, anti-discrimination, and a complete ban on bullying and harassment. Its scope fully covers all WISELINK colleagues, and partners are expected to take consistent action.

The Human Rights Due Diligence process (Human Rights Due Diligence, HRDD)

WISELINK has planned and implemented the following four systematic steps to integrate human rights issues into daily management procedures:

Human Rights Grievance and Remedy Performance

Multiple confidential channels: Independent, highly confidential grievance channels (including physical mailboxes, a human rights hotline, etc.) are established, implementing mechanisms to protect complainants from retaliation.
Annual performance: 2025 WISELINK had no human rights-related grievance incidents or improper labor complaints, and the number of substantiated grievance cases was 0 cases.



5.4.2 Compensation Policy and Talent-Retention Mechanisms

WISELINK deeply understands that outstanding talent is the core driving force for sustainable business operation. We are committed to building a compensation system that combines market competitiveness with internal fairness, and reasonably returns overall operating performance to all colleagues. Through comprehensive talent-retention strategies, we actively attract diverse talent and, together with our subsidiaries, build a happy workplace.

In compensation design, the Company and its subsidiary United Link Co., Ltd. & Innovation implement the principles of "sharing operating results" and "performance orientation" to ensure overall compensation is market-competitive:

Diversified Salary and Reward System: In addition to guaranteeing colleagues' basic salary, diversified incentive bonuses are designed according to job characteristics. Taking the software and fintech business units (such as United Link Co., Ltd. & Innovation) as an example, generous "performance bonuses (project incentive bonuses)" and "business achievement bonuses" are offered on a routine basis, directly linking the substantive contributions of teams and individuals to their rewards.

Salary Adjustment Mechanism: The Company has established a sound annual performance appraisal mechanism. Through transparent, two-way performance interviews, managers comprehensively evaluate employees' full-year performance. Appraisal results serve directly as the scientific basis for annual salary adjustments and rank promotions, ensuring that outstanding talent receives substantively recognized salary-increase opportunities.

Year-End Bonuses and Dividends: Year-end bonuses are paid at the end of each year in line with the Company's overall annual operating results, profit status and employees' individual performance. In addition, the Company specifies the distribution method of employee remuneration (dividends) in its articles of association at a statutory ratio, sharing the sweet fruits of corporate growth.

Equal Pay for Equal Work (in line with SDGs 5 and SDGs 10）

WISELINK strictly complies with labor regulations and regards SDGs 5 (Gender Equality) and SDGs 10 (Reduced Inequalities) as the highest principles for implementing workplace human rights:

Gender Pay Equality: In recruitment, salary setting, appraisal, promotion and bonus distribution, the Company uses colleagues' "professional competence," "educational and work background" and "actual performance" as the sole qualitative criteria. There is no differential treatment based on gender, race, religion, age or marital status. In the future, we will continue to monitor and implement the principle of equal pay for equal work, eliminate any asymmetric discrimination arising from gender, and build a safe, inclusive and dignified diverse working environment.

Compensation Competitiveness

Currently, in talent-recruitment platforms and existing regulations, WISELINK (including its subsidiaries) has not yet implemented a regular "Employee Stock Ownership Trust (ESOT)" or a "comprehensive employee stock subscription plan," but the Company still lists these as one of the evaluation options for long-term talent-retention tools. Going forward, depending on overall operating scale, the progress of global deployment, and capital-market changes (such as implementing capital-optimization policies like changes in the par value of shares), the Company will make rolling adjustments and formulate suitable Restricted Stock Awards (RSA), employee stock options, or stock-ownership trusts and other retention incentives, in order to deepen its partnership with employees at the most appropriate time.

5.4.3 Comprehensive Benefit System and Workplace Well-Being

WISELINK upholds a "people-oriented" management philosophy and is committed to providing comprehensive care that exceeds legal requirements and colleagues' expectations. We firmly believe that only a healthy body and a balanced life can drive colleagues to keep innovating. Therefore, in addition to safeguarding colleagues' basic rights in accordance with the law, the Company works with its subsidiaries to actively develop diverse benefit programs. In addition, in 2025 WISELINK conducted an employee satisfaction survey, and among 120 employees it collected 81 valid questionnaires. The results show that overall employee satisfaction was good, serving as a reference for the Company to continuously optimize its workplace environment and benefit system, jointly building a sustainable workplace full of well-being.

WISELINK: Family-Friendly and Work-Life Balance

The Company spares no effort in maternity protection and family support, actively responding to SDGs 5 (Gender Equality) and the spirit of sustainable childcare.2025 key benefit achievements are as follows:

Corporate Contracted Childcare Service: The WISELINK Employee Welfare Committee, in August 2025 formally signed a contracted childcare institution enrollment agreement with "Taoyuan City Private Xiaodoudou Kindergarten." Children of all colleagues enjoy exclusive preferential measures upon enrollment (including priority admission ranking, parenting consultation, etc.), reducing the childcare burden of dual-income colleagues through concrete action and realizing a family-friendly workplace.

Comprehensive Statutory Protection: Applied uniformly to all colleagues, including labor insurance, National Health Insurance, pensions fully contributed under the old and new labor-pension systems, and regular employee health examinations, safeguarding colleagues' basic rights.

Subsidiary United Link Co., Ltd. & Innovation: Highlights of a Happy Workplace Beyond Legal Requirements

The invested subsidiary United Link Co., Ltd. & Innovation excels in talent retention and workplace-atmosphere building, implementing many benefit policies, insurance protections and career-development mechanisms far superior to those required by the "Labor Standards Act", creating an all-round happy experience:

Compensation and Leave Protection	**Diversified Rewards**: Provides year-end bonuses and gifts for the three major festivals. **Annual Leave Beyond Legal Requirements**: Colleagues enjoy 12 days of annual leave in their first year of employment (calculated pro rata by year), encouraging colleagues to arrange their lives flexibly. **Full-Pay Sick Leave Benefit**: Provides up to 5 days of paid sick leave per year, allowing colleagues to fully recuperate when unwell.

All-Round Health and Medical Insurance	**High-Value Group Insurance**: Provides quality group insurance for every colleague (with a per-person premium budget of over NT$ 12,000). Complete medical protection network: The coverage additionally includes medical insurance and cancer insurance, providing colleagues with reassuring career protection that exceeds ordinary labor insurance.
Talent Cultivation and Learning	**Further Education and Training Subsidy**: Places high value on colleagues' professional growth, providing each person with an individual learning and further-education subsidy of up to NT$30,000 , encouraging continuous cross-disciplinary learning.
Team Cohesion and Recreation	Premium Employee Travel: Plans high-quality overseas travel, with a per-person subsidy budget of up to approximately NT$100,000 , broadening international horizons. Quarterly Game Day: A company-wide team-building activity is held regularly once each quarter (Game Day), enlivening cross-departmental camaraderie. Diverse Club Subsidies: Encourages cross-unit exchange and subsidizes the establishment of clubs (each club subsidized NT$20,000 to 66,000), and clubs are now flourishing, including aesthetics, photography, wine tasting, video games… and other diverse clubs.
Modern Work Environment	**Well-Being Energy Space**: The office is thoughtfully equipped with snack cabinets, an all-day coffee bar and fitness equipment, and also provides free freshly brewed coffee and afternoon tea service, along with a fitness area, massage chairs, a nursing room and shower facilities, catering to colleagues' diverse stress-relief needs and work vitality.



Happy Workplace at an International Subsidiary Site: Malaysia GLN Employee-Friendly Environment

WISELINK's commitment to care is not limited by geography. As the Group deepens its global footprint, we extend the same people-centered philosophy of a happy workplace to our overseas sites. At the Malaysia GLN(Global Line Network) site, the company places great importance on the work experience and physical and mental balance of its cross-border colleagues. To help employees relieve stress after working efficiently, the Malaysia site has introduced modern, high-quality, all-around employee-friendly facilities in its office space:

Energizing Fitness and Relaxation Zone	The overseas site features a dedicated fitness area equipped with multifunctional exercise machines and a professional billiards table. Colleagues are encouraged to work out and compete with peers during breaks or after work, maintaining physical and mental health through exercise and fostering camaraderie across departments.
Cozy Employee Lounge	A comfortable, warmly appointed employee lounge offers colleagues a quiet space to step away from work and recharge, fully realizing the company's commitment to work-life balance (Work-Life Balance).

By building consistently high-standard workplace environments at home and abroad, WISELINK has successfully rooted its sustainable-workplace philosophy across borders, creating a diverse, inclusive, and vibrant international work atmosphere.

5.5 Occupational Safety Promotion (GRI 403)

5.5.1 Occupational Safety Education and Training

2025 annual training data show that WISELINK's training directly related to occupational-safety promotion totaled 304 participants, with total training hours of 400 hours. The training covered occupational safety and health, first aid, fire and disaster prevention, forklift operation, specified-chemical operations, process operation, and quality-inspection standards, spanning daily operations, emergency response, and on-site risk prevention. Through ongoing training, the company helps employees build safety awareness, reduce human error and operational risk, and embed safety-management requirements into daily workflows.

2025 Occupational Safety-Related Training Results

Training Type	2025 Content	Participants	Total Hours	Description
Occupational safety, health, and emergency-response training	Safety and health seminars, first-aider training, forklift safety and health, specified-chemical operations supervisor, fire management, etc.	42	109	Strengthens employees' workplace safety, emergency response, and operational-risk prevention
Process and operational safety training	Quality-inspection, machine-operation, packaging-operation, and inspection standards, etc.	242	263	Reduces operating errors and on-site operational risks through standardized-operation training
Customer factory-audit and responsible-production training	TARGET RS factory-audit training, GOSEN quality-inspection standards, etc.	20	28	Responds to customer requirements for quality, safety, and responsible production
Total	Compiled from the 2025 annual training register	304	400	Represents the company's annual training results for promoting occupational safety

Through its annual training program, WISELINK incorporates occupational safety and health and operational safety into employee training. The content covers general safety and health, machinery operation, first-aid response, fire management, chemical handling, and standard process operations, helping employees understand potential risks in their workflows and how to respond correctly. The company also regularly compiles employee training results as a basis for tracking effectiveness and driving improvements.

5.5.2 Occupational Safety Professional Certification Deployment

In addition to education and training, WISELINK also emphasizes the deployment of professionally certified personnel, ensuring that occupational safety and health, fire prevention, first aid, chemical handling, and machinery operation have the necessary professional competence and management foundation.

2025 Occupational Safety-Related Certification Deployment

Certification Category	Certification Item	Holders / Certificates	Significance for Occupational Safety
Occupational safety and health management	Occupational safety and health management personnel; safety and health supervisor qualifications	2	Supports the safety system, on-site safety management, and risk prevention
Forklift operation safety	Operators of forklifts with a load capacity of one metric ton or more	3	Reduces risks in handling, warehousing, and in-plant movement operations
First-aid response	First-aiders	4	Improves initial response capability during sudden incidents or employee illness
Chemical-handling safety	Specified-chemical operations supervisor	1	Strengthens safety management at specified-chemical work sites
Fire and disaster prevention	Fire-management officer	1	Strengthens fire prevention, evacuation, and disaster-response management
Total	Occupational safety-related certifications	11	Builds the company's foundational capabilities in safety management and emergency response

2025 WISELINK held a total of 11 occupational-safety-related certifications, spanning occupational safety and health management, forklift operation, first aid, specified-chemical operations, and fire management. Through the professional competence of certified personnel, the company supports on-site safety management, risk identification, and abnormality response, forming an important foundation for promoting occupational safety.

5.5.3 Safety Culture and Continuous Improvement

WISELINK regards occupational safety as an essential part of daily operations management, continuously enhancing employees' awareness and execution of workplace safety through education and training, certification deployment, and standard operating procedures. Going forward, the company will keep reviewing its occupational safety and health management measures in line with regulatory requirements, operating models, and on-site needs, while strengthening employee safety awareness, emergency-response capability, and operational-risk prevention mechanisms. Through the gradual building of a safety culture, the company hopes occupational safety will not only meet regulatory compliance but also become a basic habit in every employee's daily work, jointly maintaining a safe, healthy, and stable working environment.

5.6 Startup Collaboration (GRI 203, GRI 201, GRI 413)

Guided by the philosophy of “innovation-driven, ecosystem win-win,” in 2025 WISELINK actively partnered with external startup teams, top academic institutions, and international digital-asset platforms, focusing on AI voice technology, SaaS modular anti-fraud applications, and Web3 cutting-edge fintech. Through a dual-track model of “industry-academia co-creation” and “strategic investment,” it comprehensively empowers startup ecosystems at home and abroad to jointly create sustainable value.

5.6.1 Industry-Academia Startup Co-Creation: Conquering AI Real-World Voice Challenges

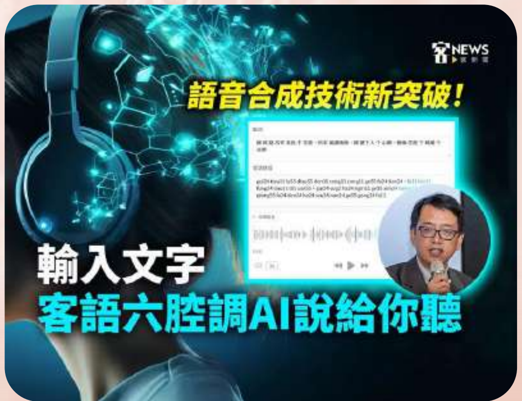
The company's subsidiary United Link Co., Ltd. & Innovation, deeply engaged in streaming media and AI optimization, led by AI department head Dr. Li Hong-xin in August 2025, the team joined hands with top academic startup teams such as National Taiwan Normal University and Academia Sinica to form an industry-academia collaboration matrix, and its R&D achievements made a major breakthrough on the international stage:

Overcoming Environmental Noise and Multi-Channel Interference

Addressing the pain point of degraded recognition rates for voice assistants in noisy environments (such as inside vehicles or when using different brands of Bluetooth earphones), the team published the paper “Revealing the Role of Audio Channels in the Performance Degradation of Automatic Speech Recognition (ASR)” and developed an innovative “audio normalization” technique.

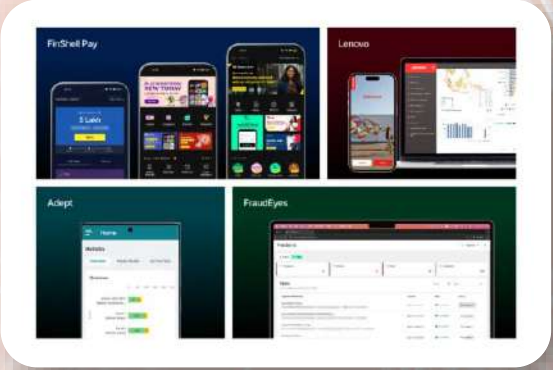
Startup Technology Empowerment

This technology instantly converts the noisy sound captured by diverse hardware into AI the standard audio that AI can most easily recognize, greatly lowering the hardware barrier for startups developing speech recognition and smart customer service, and bringing the public a more equitable, barrier-free AI technology experience.



5.6.2 Overseas Startup and Ecosystem Alliance: Southeast Asia SaaS Smart Anti-Fraud Deployment

The company's overseas software subsidiary Global Line Network (GLN) plays the role of a startup-technology incubator and deployment leader in the Southeast Asian market:



SaaS Modularization and AI Empowerment

In 2025, GLN focused on advancing SaaS commercialization, developing an "Intelligent Sales Verification System" that combines AI models with enterprise sales processes, featuring automated review and behavior-prediction capabilities.

Promoting a Cross-Border Anti-Fraud Platform

GLN actively collaborates with local startups and technology-service providers across Southeast Asian countries to jointly promote integrated cybersecurity and anti-fraud solutions. Starting from Malaysia and gradually replicating to Indonesia, Thailand, and Vietnam, it helps local micro-enterprises and startups in emerging markets guard against digital-fraud threats, realizing smart resilience.

5.6.3 International Strategic Investment and Web3 Startup Connection: Bitcoin Reserves and Emerging-Market Deployment

Partnering with International Web3 Startup Platforms

The company signed a letter of intent with global digital-asset startup platform SORA (MOU), subscribing to 200 million in three-year convertible corporate bonds, directly connecting to the global Bitcoin reserve network and Web3 financial-innovation chain.

India Fintech Diverse Ecosystem Co-Creation

2025 WISELINK announced the full acquisition of Indian financial-license company Letul Investments 's entire equity (NBFC license). Its in-house-developed all-in-one App-FinShell Pay (pre-installed on 120 million OPPO phones, with monthly active users surpassing 25 million) is comprehensively building a diverse ecosystem integrating online multi-payments and mobile gaming.In the second half of 2025, WISELINK further took the lead in cross-border collaboration with premium gaming and technology startup partners such as Wayi International, exploring innovative services such as crypto-asset collateralized lending and stablecoin cross-border settlement, providing strong technological and capital leverage for digital-finance startups across the Asia-Pacific region.

5.7 Social Engagement (GRI 413)

5.7.1 Local Inclusion (Community Engagement)

WISELINK firmly believes that a company's sustainable operations are closely tied to the harmonious development of society. Beyond caring for our internal colleagues and overseas sites, we actively extend our corporate influence into local communities, realizing healthy social well-being by supporting grassroots sports development.

Company Chairman Chung Fu-wei is actively committed to social welfare and, driven by his love for and sense of responsibility toward baseball, took office in April 2025 as the first-term chairman of the “Chinese Taipei Community Baseball Association.” Guided by the philosophy of building from the grassroots and establishing a long-term support system, Chairman Chung promotes three key directions—an “age-group tournament system,” “coaching-talent cultivation,” and “shared venue resources”—hoping to integrate baseball into everyday life so that truly “everyone has a ball to play.”

Senior Executives Leading the Push for “Baseball for All”

Title Sponsorship of the National Tournament “2025 WISELINK Cup National Community Baseball League”

To substantively promote community baseball and foster healthy community life, WISELINK, in 2025 fully title-sponsored the “2025 WISELINK Cup National Community Baseball League” organized by the Chinese Taipei Community Baseball Association.

Tournament Scale and Results: The league grandly opened on May 4, 2025, at Bailing Baseball Field in Taipei, and was divided into U8, U10, U12 and U15 and other youth and junior baseball divisions. The first wave of spring tournaments drew numerous teams from Taipei, New Taipei, and Keelung to make friends through the game, running for more than 3 months of spirited competition, and concluded successfully on August 31.

Sustaining Passion and Parent-Child Interaction: To keep the passion for baseball going, the association launched the autumn league in September of the same year. Because all games are held on Saturdays and Sundays, they not only give young players quality real-game practice but also attract many parents to watch, fostering positive parent-child interaction.

Through substantial investment and funding for grassroots community baseball, WISELINK has not only successfully promoted sports for all and sportsmanship but also sown healthy seeds of sustainability on the land of Taiwan, deepening the company's social value.

Cultivating Local Neighborhoods: Community-Inclusion Achievements of the Yangmei New Plant

After the completion and opening of WISELINK's new plant in Yangmei, Taoyuan, the company actively built close and harmonious “good neighbor” relationships with the local community, committed to realizing local shared prosperity:

Yangmei–Singapore Community Mid-Autumn Celebration: 2025 During the 2025 Mid-Autumn Festival, the Yangmei New Plant team proactively and actively participated in the local “Yangmei–Singapore Community Mid-Autumn Festival community event.”

Tangible Give-Back to the Community: The company provided a variety of high-spec, premium raffle prizes to the organizers, adding a festive atmosphere to the community evening gala through tangible material sponsorship, bringing the company closer to local residents and building sustainable, mutually prosperous neighborhood relationships.

Cross-Border Care for the Disadvantaged: Malaysia GLN Year-Round Support Actions

As the Group's global footprint expands, WISELINK also extends its care to overseas sites; its Malaysian subsidiary GLN team is enthusiastically engaged in local social welfare year-round, demonstrating the inclusiveness and warmth of a multinational enterprise:

Sponsorship of Disadvantaged Groups and Daily Necessities: The Malaysia GLN site regularly and year-round provides tangible sponsorship to local disadvantaged and elderly groups, specially purchasing and distributing core foods and essential daily necessities to help disadvantaged groups meet their basic living needs.

Sponsorship of Local Religious Ceremonies: GLN also deeply respects and embraces local diverse cultures and traditional customs, regularly sponsoring offerings for the local Zhongyuan Pudu (Ghost Festival) each year. Through tangible support of ceremonial supplies, it prays together with the local community, demonstrating respect for diverse communities and fulfilling cross-border humanitarian care and social responsibility.

6 Appendix

- GRI Content Index
- SASB Sustainability Accounting Standards Index
- TCFD Climate-Related Information Index
- External Verification Certificates

GRI Content Index (1/3) — General Disclosures

GRI Indicator	Disclosure Item	Corresponding Section	Page
GRI 1	Foundation	1.1 About This Report	P4
GRI 2-1	Organizational Details	1.1, 2.1	P4, P10
GRI 2-2	Entities Included in the Organization's Sustainability Reporting	1.1	P4
GRI 2-3	Reporting Period, Frequency and Contact Point	1.1	P4–5
GRI 2-4	Restatements of Information	1.1	P4
GRI 2-5	External Assurance	1.1	P5
GRI 2-6	Activities, Value Chain and Other Business Relationships	2.1	P10
GRI 2-9	Governance Structure and Composition	3.1	P25–26
GRI 2-10	Nomination and Selection of the Highest Governance Body	3.1	P25–26
GRI 2-11	Chair of the Highest Governance Body	3.1	P25
GRI 2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	3.1	P25–29
GRI 2-13	Delegation of Responsibility for Managing Impacts	3.1	P25
GRI 2-14	Role of the Highest Governance Body in Sustainability Reporting	1.1	P3
GRI 2-15	Conflicts of Interest	3.1	P25–26
GRI 2-16	Communication of Critical Concerns	3.1	P31
GRI 2-17	Collective Knowledge of the Highest Governance Body	3.1.2	P27
GRI 2-18	Evaluation of the Performance of the Highest Governance Body	3.1.3	P28–29
GRI 2-19	Remuneration Policies	3.1.4	P30
GRI 2-20	Process to Determine Remuneration	3.1.4–3.1.5	P30–32
GRI 2-22	Statement on Sustainable Development Strategy	2.2	P12
GRI 2-23	Policy Commitments	3.4, 5.4	P49, P98
GRI 2-24	Embedding Policy Commitments	3.4, 5.4	P49, P98

This table is prepared in accordance with the GRI Standards 2021.

GRI Content Index (2/3) — Economic and Environmental

GRI Indicator	Disclosure Item	Corresponding Section	Page
GRI 2-26	Mechanisms for Seeking Advice and Raising Concerns	3.1.5	P31–33
GRI 2-27	Compliance with Laws and Regulations	4.1	P61
GRI 2-29	Approach to Stakeholder Engagement	2.3	P13–14
GRI 3-1	Process to Determine Material Topics	2.3	P13
GRI 3-2	List of Material Topics	1, 2.3	P3, P15–16
GRI 3-3	Management of Material Topics	2.4	P17–20
GRI 201-1	Direct Economic Value Generated and Distributed	3.3	P45–48
GRI 201-2	Financial Implications of Climate Change	4.2	P64–68
GRI 203	Indirect Economic Impacts	5.6–5.7	P106–109
GRI 205-1	Operations Assessed for Risks Related to Corruption	3.4	P49–56
GRI 205-2	Communication and Training about Anti-Corruption Policies	3.1, 3.4	P24, P49–54
GRI 205-3	Confirmed Incidents of Corruption	3.1, 3.4	P24, P54
GRI 302-1	Energy Consumption within the Organization	4.3	P71–73
GRI 302-3	Energy Intensity	4.3	P72
GRI 302-4	Reduction of Energy Consumption	4.3	P70, P74
GRI 303-1	Interactions with Water as a Shared Resource	4.3.8	P75
GRI 303-5	Water Consumption	4.3.8	P75
GRI 305-1	Direct (Scope 1) GHG Emissions	4.4	P83–86
GRI 305-2	Energy Indirect (Scope 2) GHG Emissions	4.4	P83–86
GRI 305-3	Other Indirect (Scope 3) GHG Emissions	4.4	P83–84
GRI 305-4	GHG Emissions Intensity	4.4	P86
GRI 305-5	Reduction of GHG Emissions	4.4	P81–82

GRI Content Index (3/3) — Social

GRI Indicator	Disclosure Item	Corresponding Section	Page
GRI 306-1	Waste Generation and Significant Waste-Related Impacts	4.3.9	P77
GRI 306-2	Management of Significant Waste-Related Impacts	4.3.10–4.3.11	P78–79
GRI 306-3	Waste Generated	4.3.12	P80
GRI 306-4	Waste Diverted from Disposal	4.3.12	P80
GRI 306-5	Waste Directed to Disposal	4.3.12	P80
GRI 308	Supplier Environmental Assessment	2.4, 5.2	P17, P91–92
GRI 401	Employment	2.4, 5.4	P17, P98
GRI 403	Occupational Health and Safety	5.5	P103–105
GRI 404	Training and Education	5.3	P93–95
GRI 404-3	Percentage of Employees Receiving Performance and Career Development Reviews	5.3	P87, P95
GRI 406-1	Incidents of Discrimination and Corrective Actions Taken	5.4	P98
GRI 413	Local Communities	5.7	P108–109
GRI 414	Supplier Social Assessment	2.4, 5.2	P17, P91–92
GRI 416	Customer Health and Safety	2.4	P18
GRI 418	Customer Privacy	2.4, 5.1	P18, P88–89
GRI 418-1	Substantiated Complaints Concerning Breaches of Customer Privacy	3.5	P58–59

SASB Standards Index (Software & IT Services)

SASB Metric	Metric Description	Corresponding Section	Page
TC-SI-130a.1	Total Energy Consumed	4.3 Environmental and Energy Management	P71–73
TC-SI-130a.2	Percentage of Grid Electricity of Total Energy Consumed	4.3 Environmental and Energy Management	P71–73
TC-SI-130a.3	Percentage of Renewable Energy of Total Energy Consumed	4.3.7 Energy Management Targets	P74
TC-SI-220a.1	Approach to Identifying and Addressing Data Security Risks	3.5 Information Security and Privacy Protection	P58–59
TC-SI-220a.2	Number of Data Security Breaches	3.5 Information Security and Privacy Protection	P58
TC-SI-220a.5	Policies and Practices for Addressing Data Security Risks	3.5 Information Security and Privacy Protection	P58–59
TC-SI-230a.2	Approach to Managing Business Continuity Risks	3.4 Risk Management	P49–57
TC-SI-330a.1	Employee Engagement Percentage	5.4 Benefits and Rights	P99–101
TC-SI-330a.2	Gender and Diversity Employee Ratio	5.3.4 Human Resource Development and Diverse Workplace	P96–96
TC-SI-330a.3	Employee Turnover Rate	5.3.4 Human Resource Development and Diverse Workplace	P96
TC-SI-520a.1	Percentage of Total Revenue Related to the Environment	1.3 Sustainability Highlights	P8
TC-SI-550a.2	Strategy for Managing Legal and Regulatory Risks	3.4 Risk Management	P49–57

This table is prepared in accordance with the SASB Software & IT Services industry standard.

SASB Standards Index (Apparel, Accessories & Footwear)

SASB Metric	Metric Description	Corresponding Section	Page
CG-AA-250a.1	Description of Approach to Assessing and Managing Product Chemical Risks	4.4 Hazardous Substance Management	P77–79
CG-AA-250a.2	Percentage of Products Compliant with Restricted Substances List	4.4 Hazardous Substance Management	P78
CG-AA-430a.1	Supplier Environmental Assessment Pass Rate	4.5 Supply Chain Management	P80–81
CG-AA-430a.2	Description of Supplier Environmental Management Policies and Processes	4.5 Supply Chain Management	P80–82
CG-AA-430b.1	Percentage of Tier 1 Suppliers Audited	4.5 Supply Chain Management	P81
CG-AA-430b.2	Priority Non-Compliance Rate in Tier 1 Supplier Audits	4.5 Supply Chain Management	P81–82
CG-AA-430b.3	Description of the Most Significant Labor and Environmental Challenges in the Supply Chain	4.5 Supply Chain Management	P82
CG-AA-440a.1	Raw Material Consumption and Recycling/Reuse Rate	4.3 Environmental and Energy Management	P71–75
CG-AA-440a.3	Description of Environmental and Social Risks in Raw Material Procurement	4.5 Supply Chain Management	P80–82
CG-AA-000.A	Activity Metric: Number of Employees	5.3 Employee Composition Overview	P92–93
CG-AA-000.B	Activity Metric: Product Production Volume	3.2 Operating Performance	P39–40

This table is prepared in accordance with the SASB Apparel, Accessories & Footwear (CG-AA) industry standard, applicable to the zipper manufacturing business.

TCFD Climate-Related Financial Disclosures Index

TCFD Pillar	Recommended Disclosure	Corresponding Section	Page
Governance	Board Oversight of Climate-Related Risks and Opportunities	4.2.1 Governance	P65
Governance	Management's Role in Assessing and Managing Climate-Related Risks	4.2.1 Governance	P65
Strategy	Short-, Medium-, and Long-Term Climate-Related Risks and Opportunities	4.2.2 Strategy	P66
Strategy	Impact of Climate Risks on Business, Strategy, and Financial Planning	4.2.2 Strategy	P66
Strategy	Resilience of the Organization's Strategy under Scenario Analysis	4.2.2 Strategy	P66
Risk Management	Processes for Identifying and Assessing Climate-Related Risks	4.2.3 Risk Management	P67
Risk Management	Processes for Managing Climate-Related Risks	4.2.3, 3.4	P67, P49–57
Risk Management	Integration into Overall Risk Management	4.2.3, 3.4	P67, P49–57
Metrics and Targets	Metrics Used to Assess Climate-Related Risks and Opportunities	4.2.4 Metrics and Targets	P68
Metrics and Targets	Scope 1, 2, and 3 GHG Emissions	4.4 Greenhouse Gas Management	P83–86
Metrics and Targets	Targets and Performance for Managing Climate-Related Risks	4.2.4, 4.3.7	P68, P74

This table is prepared in accordance with the four core elements of the TCFD framework.

External Verification Certificates

ISO 9001: Quality Management System Certification (Longtan Plant)


afaq
Certificat
Certificate
N° 2008/32939.6
Page 1 / 1
WISELINK CO., LTD.
智通科創股份有限公司
PRODUCTION OF ALL KINDS OF ZIPPERS AND ZIPPER ACCESSORIES.
has been assessed and found to meet the requirements of:
a été évalué et jugé conforme aux exigences requises par :
ISO 9001 : 2015
7F, NO. 196, JOUTZ ST., NEI-HU DIST., TAIPEI, TAIWAN
NO. 17, GON-2ND., WU LIN VILLAGE, LUNG-TAN DIST., TAOYUAN CITY, TAIWAN
2023-12-12
2026-10-29
Julien NIZRI
Managing Director of AFNOR Certification
Directeur Général d'AFNOR Certification
afnor

ISO 9001: Quality Management System Certification (Kunshan Plant)


CFL CERTIFICATION CENTER
CERTIFICATION OF QUALITY MANAGEMENT SYSTEM
Registration No: 06522Q00587R0M
MAX ZIPPER (CHINA) Co., LTD
Unified social credit code: 91320583608215099
Registered Address: No. 1, Huangpu Jiangnan Road, Kunshan Development Zone, Jiangsu Province
Office Address: No. 1, Huangpu Jiangnan Road, Kunshan Development Zone, Suzhou City, Jiangsu Province
Production and Operation Address: No. 1, Huangpu Jiangnan Road, Kunshan Development Zone, Suzhou City, Jiangsu Province
Complies with the requirements of
GB/T19001-2016/ISO9001:2015
The scope of certification business covers:
Production of nylon zippers, metal zippers, plastic-steel zippers and their accessories
the 1st qualified identification | the 2nd qualified identification | the 3rd qualified identification
The certified organization should paste a new attendance tag within 12 months from the last site audit, otherwise the certificate will be invalid.
The validity period: 2022-03-08 to 2025-03-07
The issued date: 2022-03-08
IAF
CNAS
中国认可
国际互认
管理体系
MANAGEMENT SYSTEM
CNAS C065-M
Add: Room 418,4th floor,Building 56,Dongxinglong Street,Dongcheng District,Beijing, 100062,P.R.C.
Administration Supervision Committee Official Website (www.cnca.gov.cn) Inquiry

Global Recycled Standard (GRS) Certification


TAIWAN IDFL LABORATORY AND INSTITUTE LIMITED
SCOPE CERTIFICATE
Scope Certificate Number: IDF-23-555492
IDFL
certifies that
WISELINK CO., LTD.
智通科創股份有限公司
Textile Exchange-ID (TE-ID): TE-00073541
IDFL Client Number: 019059
7F., No. 196, Zhouzi St., Neihu Dist.,
Taipei City, 114064
Taipei, Taiwan
has been audited and found to be in conformity with the
Global Recycled Standard (GRS) (Version 4.0)
Products categories mentioned below (and further specified in the product appendix) conform with the standard(s):
Functional Accessories (PC0017)
Process categories carried out under responsibility of the above mentioned organization for the certified products cover:
Trading (PR0030); Manufacturing (PR0016)
This certificate is valid until: 2025-03-16
Place and Date of Issue
Certification Body
Standard
Global Recycled Standard
Certification Body Licensed by: Textile Exchange (TE); Licensing Code: CB-IDF
Certification Body Accredited by: TAF; Accreditation Number: PC054
Inspection Body: TAIWAN IDFL LABORATORY AND INSTITUTE LIMITED
This electronically issued document is the valid original version.
Scan QR Code to verify certificate.
TE-ID TE-00073541

ISO 14001: Environmental Management System Certification (Kunshan Plant)

CFL CERTIFICATION CENTER

CERTIFICATION OF ENVIRONMENTAL MANAGEMENT SYSTEM

Registration No: 06522E00209ROM

MAX ZIPPER (CHINA) Co., LTD

Unified social credit code: 913205836082815099

Registered Address: No. 1, Huangpu Jiangnan Road, Kunshan Development Zone, Jiangsu Province

Office Address: No. 1, Huangpu Jiangnan Road, Kunshan Development Zone, Suzhou City, Jiangsu Province

Production and Operation Address: No. 1, Huangpu Jiangnan Road, Kunshan Development Zone, Suzhou City, Jiangsu Province

Complies with the requirements of

GB/T24001-2016/ISO14001:2015

The scope of certification business covers:

Production and related management activities of nylon zippers, metal zippers, plastic-steel zippers and their accessories

the 1st qualified identification	the 2nd qualified identification	the 3rd qualified identification

The certified organization should paste a new intendance tag within 12 months from the last site audit, otherwise the certificate will be invalid.

The validity period: 2022-03-08 to 2025-03-07 The issued date: 2022-03-08

中国认可
国际互认
管理体系
MANAGEMENT SYSTEM
CNAS C065-M

OEKO-TEX Standard 100: Textile Safety Certification

WISELINK CO., LTD.

OEKO TEX®

Certificate

OEKO-TEX® STANDARD 100

WISELINK CO., LTD.

is granted the OEKO-TEX® STANDARD 100 certification and the right to use the trademark.

SCOPE

Zippers (assembled or in individual parts) consisting of: - PES tape (with or without TPU waterproof film) and coil, white, disperse piece dyed - POM element (including slider, puller, top and bottom stopper, box and box pin, teeth), dyed - Cu alloy element, electroplated - Zinc alloy slider, painted (including rubber painting), black electrophoretic or electroplated - TPU puller, dyed - White Al, colourless transparent PET, electroplated Cu alloy stopper - PA reinforcement film for zipper tape, colourless transparent; partly finished with flame retardant products accepted by OEKO-TEX; produced using components partly pre-certified according to OEKO-TEX® STANDARD 100.

PRODUCT CLASS

I (baby articles) - Annex 6

This certificate 23.HCN.39637 is valid until 30.11.2025.

SUPPORTING DOCUMENTS

- Test report : 24.1135629
- Declaration of conformity in accordance with EN ISO 17050-1 as required by OEKO-TEX®
- OEKO-TEX® Terms of Use (ToU)

Head of Certification Body OEKO-TEX®

Boennigheim, 2024-09-12

OEKO-TEX Standard 100: Textile Safety Certification

OEKO TEX®

Certificate

OEKO-TEX® STANDARD 100

MAX ZIPPER (CHINA) CO., LTD

is granted the OEKO-TEX® STANDARD 100 certification and the right to use the trademark.

SCOPE

Zippers MAX® (assembled or in individual parts) consisting of: - PES tape (with or without TPU waterproof film) and coil, white, piece dyed, - POM element (including slider, puller, top and bottom stopper, box and box pin, teeth), coloured, - Cu alloy element, electroplated, - Zinc alloy slider, painted (including rubber painting), black electrophoretic or electroplated, - TPU puller, coloured, - White Al, colourless transparent PET, electroplated Cu alloy stopper, - PA reinforcement film for zipper tape, colourless transparent; exclusively produced using components pre-certified according to OEKO-TEX® STANDARD 100.

PRODUCT CLASS

I (baby articles) - Annex 6

This certificate 22.HCN.34523 is valid until 31.10.2025.

SUPPORTING DOCUMENTS

- Test report : 24.1145491
- Declaration of conformity in accordance with EN ISO 17050-1 as required by OEKO-TEX®
- OEKO-TEX® Terms of Use (ToU)

Head of Certification Body OEKO-TEX®

Higg FSLM Self-Assessment Passed (Social & Labor Practices)

Higg FEM Self-Assessment Passed
(Environmental Management)

Higg FSLM Verification Passed (Social & Labor)

智通科創股份有限公司

WISELINK CO., LTD.

https://wiselink.tw/