Stock Code：6776

Weblink International Inc.

Agenda of 2024 General Shareholders' Meeting

(Translation)

Date: May 30, 2024

Venue: Acer Building (1F, No. 88, Sec. 1, Xin Tai 5th Rd., Xizhi District, New Taipei City)

Disclaimer

This is a translation of the 2024 General Shareholders' Meeting Agenda of Weblink International Inc. (the "Company"). The translation is intended for reference only and nothing else, the Company hereby any liabilities whatsoever for the translation. The Chinese text of the Agenda shall govern any matter stated herein.

Weblink International Inc.

Regulations for the Conduct of Shareholders' Meeting

1. Except as otherwise specified in the Company Laws or the relevant regulations, this Regulations shall govern the conduct of Shareholders' Meetings of the Company.

2. Each shareholders or his/her/its proxy attending the Shareholders' Meeting shall sign the attendance card for their attendance. The number of shares in attendance of the Shareholders' Meeting shall be calculated based upon the number of shares signed in according to the attendance cards so submitted.

The time during which shareholder attendance registrations will be accepted shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations. For virtual shareholders meetings, shareholders may begin to register on the virtual meeting platform 30 minutes before the meeting starts. Shareholders completing registration will be deemed as attend the shareholders meeting in person.

In the event of a virtual shareholders meeting, shareholders wishing to attend the meeting online shall register with the Company two days before the meeting date.

In the event of a virtual shareholders meeting, the Company shall upload the meeting agenda book, annual report and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

3. The attendance and votes at the Shareholders' Meeting shall be based upon the number of shares in attendance. The shares in attendance shall be calculated according to the shares indicated by the attendance book and attendance card handed in, and the shares checked in on the virtual meeting platform, plus the shares exercising voting right by the way of electronic transmission.

When shareholders exercise voting rights by correspondence or electronic means, unless they have withdrawn the declaration of intent and attended the shareholders meeting online, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting. In the event a virtual shareholders meeting, the Company shall upload the above meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

During the Company's virtual shareholders meeting, when the meeting is called to order, the total number of shares represented at the meeting shall be disclosed on the virtual meeting platform. The same shall apply whenever the total number of shares represented at the meeting and a new tally of votes is released during the meeting.

4. The Shareholders' Meeting shall be held at the location of the Company, or a place which is convenient for the shareholders to attend and proper for holding such meeting. The Shareholders' Meeting shall be held no earlier than 9 a.m. and no later than 3 p.m. on the designated meeting date. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the meeting.

The restrictions on the place of the meeting shall not apply when the Company convenes a virtual-only shareholders meeting.

When the Company convenes a virtual-only shareholders meeting, both the chair and secretary shall be in the same location, and the chair shall declare the address of their location when the meeting is called to order.

5. The Shareholders' Meeting shall be called by the Board of Directors. The chairman of the Board of Directors shall preside over the meeting. If the chairman of the Board of Directors takes a leave or is not available for the meeting then the vice-chairman of the Board of Directors shall act on his/her behalf to preside over the meeting. If neither the chairman nor the vice-chairman of the Board of Directors is available for the meeting, or no vice-chairman is elected, the chairman shall designate a director of the Board of Directors to act on his/her behalf to preside over the meeting. The Board of Directors shall elect a director to act on the chairman's behalf if the chairman does not appoint a designee.

In the event that a Shareholders' Meeting is called by a person other than the Board of Directors who is entitled by law to call a Shareholders' Meeting, that person shall preside over the meeting.

6. The Company may designate attorneys, certified-public-accountants, or relevant personnel to attend the Shareholders' Meeting.

7. The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures. The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Law, the recording shall be retained until the conclusion of the litigation.

Where a shareholders meeting is held online, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

8. The person who presides over the Shareholders' Meeting shall call the meeting in session at the designated time of the meeting. However, such person may announce a postponement of the meeting if at the designated time shares in attendance fail to exceed half of the total issued and outstanding shares of the Company. Such a postponement of meeting shall not be made more than two times, with postponement(s) limiting to one hour in aggregate. If, after second such postponement, shares in attendance are less than a quorum but more than one-thirds of the total issued and outstanding shares, the shareholders may proceed with such meeting pursuant to Article 175 of the Company Law to adopt provisional resolutions.

Before the meeting is adjourned, if shares in attendance have reached a required quorum, the person presiding over the meeting may, pursuant to Article 174 of the Company Law, submit those provisional resolutions so adopted for a final resolution at the meeting.

9. If Shareholders' Meeting is called by the Board of Directors, the Board of Directors shall set the agenda of the meeting. The meeting shall proceed in accordance with the agenda so set by the Board of Directors unless otherwise changed by a resolution adopted at the meeting.

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders meeting convened by a party with the power to convene that is not the board of directors.

During the meeting, the person presiding over the meeting may allocate an appropriate amount of time for recess.

Unless otherwise adopted by a resolution, the person presiding over the meeting may not adjourn the meeting prior to the end of the agenda of the meeting. If the person presiding over the meeting declares the adjournment of the meeting in a manner in violation of the applicable rules governing the proceedings of meetings, a new chairman of the meeting may be elected by a resolution adopted by a majority of the voting rights represented by the shareholders attending said meeting to continue the proceeding of the meeting.

10. A shareholder in attendance who wishes to make an oral statement at the Shareholders' Meeting shall first submit an oral statement form, stating the gist of his/her statement, his/her name and shareholder's account number. The person presiding over the meeting shall determine the order to make such oral statements.

Shareholder in attendance who submits an oral statement form but fail to make an oral statement shall be deemed to have not made any statement. In the event of any conflict between the contents of the oral statement form and the actual oral statement, the actual oral statement shall prevail.

No shareholders shall interfere with the shareholder who is making oral statement in any way unless the chairman of the meeting or the speaking shareholder gives his/her consent. The person presiding over the meeting shall stop any such interference.

Where a virtual shareholders meeting is convened, shareholders attending the virtual meeting online may raise questions in writing at the virtual meeting platform from the chair declaring the meeting open until the chair declaring the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in the preceding paragraph do not apply.

11. Unless otherwise approved by the person presiding over the meeting, each shareholder may make oral statements only twice for a same proposal or addressing matter under deliberation; and the length each oral statement shall not exceed 5 minutes. Otherwise, the person presiding over the meeting may stop the shareholder from making further statements.

12. A legal entity acting as a proxy for a shareholder to attend the meeting may appoint only one representative to attend the meeting. If more than one representatives are appointed by such legal entity to attend the meeting, only one person elected among them may make oral statements on the same proposal.

13. The person presiding over the meeting may reply to the oral statements, or may designate appropriate person to reply to the oral statements made by shareholders in attendance.

14. The person presiding over the meeting may declare the suspension of discussing of a proposal as he/she may deem appropriate and may submit the proposal for adopting a resolution.

15. The person presiding over the meeting shall appoint persons among the shareholders in attendance to supervise the voting process. Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

The election of directors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and the numbers of votes with which they were elected.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to the Company Law or other applicable regulations, the ballots shall be retained until the conclusion of the litigation.

In the event of a virtual shareholders meeting, the Company shall disclose real-time results of votes and election immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue at least 15 minutes after the chair has announced the meeting adjourned.

16. Unless otherwise provided for in the Company Law or the Company's Articles of Incorporation, a proposal may be adopted as a resolution by a majority of the shares in attendance voting in favor thereof. A resolution shall be deemed adopted if no opposition is raised when the person presiding over the meeting makes an oral inquiry to the shareholders concerning the acceptance of the same, and such resolution shall have the same effect as a voting by ballot.

In the event of a virtual shareholders meeting, votes shall be counted at once after the chair announces the voting session ends, and results of votes and elections shall be announced immediately.

17. The person presiding over the meeting shall determine the order of voting on amendment proposals or substituted proposals accompanying with their original proposals. As soon as one of those proposals is adopted as a resolution, other proposals in conflict regarding the same matter shall be deemed denied and shall require no further voting.

18. The person presiding over the meeting may direct monitors (or security guards) to maintain order at the meeting. Monitors (or security guards) shall wear a badge marked "SECURITY" or "MONITOR" when performing their duties at the meetings.

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

19. In the event of force majeure during the meeting, the person presiding over the meeting may suspend a meeting and may announce at a later time when the meeting shall be resumed as he/she deems appropriate; or the shareholders shall make a resolution at the meeting to resume the meeting within 5 days without the need to make any further written notices or published announcements to shareholders.

In the event of a virtual shareholders meeting, when declaring the meeting open, the chair shall also declare, unless under a circumstance where a meeting is not required to be postponed to or resumed at another time under Article 44-

20 of the Regulations Governing the Administration of Shareholder Services of Public Companies, if the virtual meeting platform or participation in the virtual meeting is obstructed due to force majeure events before the chair has announced the meeting adjourned, and the obstruction continues for more than 30 minutes, the meeting shall be postponed to or resumed on another date, in which case Article 182 of the Company Law shall not apply.

For a meeting to be postponed or resumed as described in the preceding paragraph, the voting and results, and the election results which is announced the elected directors shall not be rediscussed and resolved.

When the Company convenes a hybrid shareholders meeting, and the virtual meeting cannot continue as described in second paragraph, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders meeting online, still meets the minimum legal requirement for a shareholder meeting, then the shareholders meeting shall continue, and not postponement or resumption thereof under the second paragraph is required.

20. The applicable provisions of the Company Act, the relevant regulations and the Company's Articles of Incorporation shall govern any matter not provided herein.

21. This Regulations and any amendments thereto, shall become effective upon approval by the shareholders.

22. This Regulations was approved on May 19, 1997.
First Amendment was approved on March 5, 1998.
Second Amendment was approved on June 28, 2018.
Third Amendment was approved on February 18, 2020.
Fourth Amendment was approved on June 9, 2022.

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Meeting Agenda

Time : 9:00 a.m., Thursday, May 30, 2024

Venue : Acer Building

(1F, No. 88, Sec. 1, Xin Tai 5th Rd., Xizhi District, New Taipei City)

Type : Hybrid shareholders' meeting

Video conference platform：Stock e-services of Taiwan Depository & Clearing Corporation (https://stockservices.tdcc.com.tw)

1. Report Items

(1) Business Report for the Year 2023

(2) Audit Committee’s Review Report

(3) Report on Execution of Employees’ Profit Sharing Bonus and Board Directors’ Compensation for the Year 2023

(4) Report on the Board Directors’ Compensation Payment for the Year 2023

2. Proposed Items for Ratification and Discussion

(1) Ratification Proposal of the Financial Statements and Business Report for the year 2023

(2) Ratification Proposal of Profit Appropriation for the year 2023

3. Extemporary Motion

4. Meeting Adjourned

1. Report Items

(1) Business Report for the Year 2023

Explanatory Notes: Please refer to Attachment 1, pages 14 to 16.

(2) Audit Committee's Review Report

Explanatory Notes: Please refer to Attachment 2, page 17.

(3) To Report the Execution of Employees' Profit Sharing Bonus and Board Directors' Compensation for the Year 2023

Explanatory Notes:

i. The Board of Directors approved the proposal of employees' 2023 profit-sharing bonus and Board Directors' compensation on March 13, 2024. The employees' profit-sharing bonus and Board Directors' compensation are to be distributed in cash.

ii. The total amount of employees' 2023 profit-sharing bonus is NT$53,000,000.

iii. The total amount of Board Directors' 2023 compensation is NT$920,000.

(4) To Report the Remuneration to Directors for the Year 2023

Explanatory Notes:

Please refer to Attachment 3, page 18, for the policy of the remuneration to Weblink's directors and the remuneration paid to directors for the year 2023.

2. Proposed Items for Ratification and Discussion

Item 1

Proposal: Ratification Proposal of the Financial Statements and Business Report for the Year 2023. (Proposed by the Board of Directors)

Explanatory Notes :

(1) Weblink's Financial Statements for the year 2023, including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity, and Statements of Cash Flow have been audited by CPA Min-Ru Zhao and CPA Chia-Chi Chiang of KPMG.

(2) The Business Report for the year 2023 and the aforementioned financial statements are attached hereto as Attachment 1, pages 14 to 16, and Attachment 4, pages 19 to 35, which have been approved by the Audit Committee and by the Board of Directors via resolution.

(3) Please discuss.

Resolution:

Item 2

Proposal: Discussion Proposal of Profit & Loss Appropriation for the Year 2023. (Proposed by the Board of Directors)

Explanatory Notes :

(1) The unappropriated retained earnings at the beginning of 2023 are NT$60,807,949. Adding the net income after tax and deducting from legal reserve, the accumulated earnings available for appropriation are NT$ 412,702,828, and the proposed dividend distribution to shareholders is NT$ 285,535,005. The unappropriated retained earnings of NT$146,705,490 are reserved for future distribution.

(2) The dividend will be paid in cash. The dividends described above to the shareholders whose names and respective shares are in the shareholders' register on the Ex-rights (ex-dividend) record date, at a ratio of NT$3.5 per share. (Rounded down to NT$1, and the residue will be calculated and booked as the Company's other income)

(3) In case of share capital change which causes an impact on the number of outstanding shares and thus impacts the dividend payout ratio, it is proposed that the shareholders' meeting authorizes the Chairman of the Board to handle related matters in complying with the Company Law or related laws and regulations.

(4) The ex-dividend base date for the abovementioned dividends is expected to be July 11, 2024, with a distribution date of August 1, 2024. In the event of legislative and regulatory changes, the exercise of authority by the competent authority, or a change request, the abovementioned changes must be made. It is proposed that the Shareholders' meeting authorize the Chairman of the Board to adjust it.

(5) The Statement of Profit & Loss Appropriation hereby is as follows.

(6) Please discuss.

Weblink International Inc.

2022 Statement of Profit & Loss Appropriation

Unit: NT$

Beginning Balance of Un-appropriated Retained Earnings	60,807,949
Plus: 2021 Net Income after Tax	412,702,828
Deduct: Legal Reserve	41,270,282
Accumulative earnings available for appropriation	432,240,495
Appropriation Items:	
Cash dividends to shareholders	285,535,005
Ending Balance of Un-appropriated Retained Earnings	146,705,490

Chairman of Board:	President:	Accounting Officer:
Jason Chen	Dave Lin	Cathy Wang

Resolution:

3. Extemporary Motion
4. Meeting Adjourned

Attachment 1

Business Report

The pandemic created business opportunities or the so-called stay-at-home economy, in the past three years of people's excessive spending, we have faced the reverse in 2023. In addition, the surge in people going abroad after the lifting of the lockdown has suppressed the consumption of products for non-rigid demands and further led to lower sales in the household market. However, there were still different demands in 2023, including the business opportunities resulting from the expansion of AI applications, the demand for cybersecurity, and the increase in data center equipment and government investment; these contributed to the growth of the overall commercial market. Weblink is a professional agent of multiple product lines; in the face of the sluggish consumer market in 2023, the sales of household and commercial product lines were complementary to each other, so there was only a slight decrease by 2.1% in the overall sales compared to that in 2022. In particular, the sales of commercial software, computer systems, and industrial control products grew significantly in 2023. Meanwhile, due to the ongoing Russian-Ukrainian war and the weaker-than-expected economic recovery in China in 2023, the demand for petrochemical raw materials was not as high as we had thought, making the sales of the subsidiary, Protrade Applied Materials Corp., fall by around 3% as well.

Under the pressure of the tight market, all employees of the Company mitigated the downturn in the consumer market in 2023 with the operation mode of digital marketing and virtual-reality integration. In 2023, the annual growth rate was -2.1%, the consolidated revenue was NT$22.79 billion, the net operating profit was NT$494 million, the net income after tax reached NT$413 million, year-to year -0.6%, and the profit margin was 1.81%; the earnings per share (EPS) was NT$5.06.

Operating results

(1)Computer hardware shipments returning to pre-pandemic levels.

Compared to the performance in 2022, the commercial market in 2023 grew due to the promotion of AI applications, demand for cybersecurity, increased purchase of cloud equipment, and requirements by government projects. Although the demand for VGA cards didn't rise at the time of crypto currency appreciation, and the demand for VGA cards was low as there are no big games in 2023, the strong demand in the AI-related markets has resulted in increasing shipments of high-end graphics cards, with an even better future performance expected. Meanwhile, Weblink has set up more commercial product lines of TPLINK, etc., further expanding the Company's commercial market share.

(2)Constantly expanding the overall business of home appliances

Despite the recession of the Stay-at-home economy and the falling sales of home appliances in 2023, our investment in home appliances businesses continued, including the expansion of physical stores and online stores. In addition, we became the agent and dealer of more and more well-known brands, especially the home appliances of Japanese brands, to ensure the vigorous development of our home appliance business.

(3)Focusing on cloud and cybersecurity software

In 2023, with the increasing ratio of cloud applications by enterprises, companies had to improve their competitiveness through digital transformation more than ever, and their operation processes should be more flexible and quickly responsive to market changes. Cloud and data center applications have become the backbone of corporate transformation, and the demand for cloud threat detection, response solutions and cybersecurity products have accordingly risen.

(4)Slowing down the sales decline of game consoles

It has been six years since the Switch was released to the Taiwan market, with the market reaching near saturation. In the future, we will develop an applicable marketing strategy based on the launch of new consoles or software and the supporting digital marketing strategy of virtual-reality integration to continuously stimulate new customers to buy or encourage old customers to make their second purchase for replacement. As for accessories and software, since there are already a lot of consoles in the market, the launch of powerful new products can also bring more sales.

(5)Introducing industrial control network communication products

In response to the impacts of global supply chain instability, diversified production in small volumes, declining birthrates, and labor shortages, the manufacturing industry's demand for rapid response, flexibility, and high-level automation is increasing. Weblink has introduced industrial control networking products, entering the industrial control market.

Financial performance

Item Fiscal year	2023	2022	Rate of change
Revenue	22,788,997	23,281,994	-2.1%
Operating income	493,818	522,879	-5.6%
Non-operating income and expenses	12,326	20,237	-39.1%
Profit before income tax	506,144	441,450	-6.8%
Net income after tax	412,703	415,049	-0.6%

Item Fiscal year	2023	2022
Debt ratio	64.7%	66.8%
Return on equity	17.6%	21.3%
Net profit margin	1.81%	1.78%
Earnings per share (EPS)	5.06	5.09

In 2024, the elections around the world render the political and economic environment unpredictable, which will, together with the inflation, the Russian-Ukrainian war, the Israel-Hamas conflict, China's economic recovery degree, and the issues of AI development and cybersecurity, affect Taiwan's economic development. In the face of the challenges concerning so many aspects, Weblink intends to adopt a more positive and innovative attitude as well as the operation mode combining digital marketing and virtual-reality integration to stimulate the purchase intention in the market, create various new opportunities, quickly adjust the Company's market strategies and marketing mix, actively introduce new products, develop new business opportunities, and strengthen the relationship with suppliers and customers; the purpose is to keep the Company operating in a highly effective manner and further achieve the business goals.

Chairman of Board:	President:	Accounting Officer:
Jason Chen	Dave Lin	Cathy Wang

Attachment 2

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2023 Business Report, Financial Statements, and the Proposal for Profit & Loss Appropriation. The CPA Min-Ru Zhao and Chia-Chi Chiang from KPMG was retained to audit Weblink's Financial Statements and have issued an audit report relating to the Financial Statements. The said Business Report, Financial Statements, and Proposal for Profit & Loss Appropriation have been reviewed and determined to be correct and accurate by the Audit Committee of Weblink International Inc. by Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, I hereby submit this Report.

Weblink International Inc.

Convener of the Audit Committee: Ming - Zhi, Wang

March 13th, 2024

Attachment 3

The policy of the remuneration to Weblink's directors is in accordance with the Articles of Incorporation, the Principles for the Payment of Directors' Remuneration and the Rules for Evaluating the Performance of the Board of Directors, and in consideration of the participation and contribution of each director to Weblink's operations, and with reference to the level as adopted by the enterprises of the same industry. Such remuneration is decided by the Remuneration Committee and resolved by the Board of Directors. The detail of the policy of remuneration is provided in Weblink's Annual Report.

Remuneration to directors is divided into fixed compensation, compensation from the Company's profits, and expenses and perquisites (travel allowance). For these three parts, (1) the amount of the fixed compensation is based on the level as adopted by the enterprises of the same industry among domestic and abroad; (2) the compensation from the Company's profits is specified in the Articles of Incorporation and only applicable to independent directors; and (3) the expenses and perquisites (travel allowance) of each director are calculated based on the number of times he/she has attended board meetings.
The detail of remuneration to each director is as follows:

December 31, 2023; Unit: NT$ thousand; thousand shares; %

Job title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income		Remuneration received by directors for concurrent service as an employee						Sum of A+B+C+D+E+F+G and ratio to net income		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		Base compensation (A)		Retirement pay and pension (B)		Director profit-sharing compensation (C)		Expenses and perquisites (D)				Salary, rewards, and special disbursements (E)		Retirement pay and pension (F)		Employee profit-sharing compensation(G)						
																The Company		All consolidated entities				
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	Amount in cash	Amount in stock	Amount in cash	Amount in stock	The Company	All consolidated entities	
Corporate director	Acer Inc.	900	900	0	0	0	0	75	75	975 0.24%	975 0.24%	7,854	7,854	108	108	11,875	0	11,875	0	20,812 5.04%	20,812 5.04%	25,215
Chairman	Acer Inc. Legal Representative: Jason Chen																					
Director	Acer Inc. Legal Representative: Dave Lin																					
Director	Acer Inc. Legal Representative: Meggy Chen																					
Independent director	Jui-Po Tang	1,400	1,400	0	0	920	920	110	110	2,430 0.59%	2,430 0.59%	0	0	0	0	0	0	0	0	2,430 0.59%	2,430 0.59%	0
Independent director	Kuang-Hua Shao																					
Independent director	Ming-Chih Wang																					
Independent director	Jia-Lin Jin (note)																					
Independent director	Yeh-Jen Cheng (note)																					

1. In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services to any consolidated entities (e.g., for serving as a non-employee consultant): None.
2. In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services, e.g., for serving as a non-employee consultant to the parent company, any consolidated entities, or invested enterprises: None.

Note: Re-elect all directors on Jun 7, 2023, shareholders meeting. Mr. Yeh-Jen Cheng dismissed, and Mr. Jia-Lin Jin was elected.

Attachment 4

Independent Auditors' Report

To the Board of Directors of Weblink International Inc.:

Opinion

We have audited the consolidated financial statements of Weblink International Inc. and its subsidiaries ("the Group"), which comprise the consolidated balance sheet as of December 31, 2023 and 2022, the consolidated statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of material accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2023 and 2022, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards ("IFRSs"), International Accounting Standards ("IASs"), Interpretations developed by the International Financial Reporting Interpretations Committee ("IFRIC") or the former Standing Interpretations Committee ("SIC") endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. Revenue recognition

Please refer to note 4(n) "Recognition of Revenue" for accounting policy related to revenue recognition and note 6(t) for the information related to revenue of the consolidated financial statements.

Description of key audit matter

The Group's operating revenues is the main indicator for investors and management to assess their financial or business performance. Since Weblink International Inc. is a listed company, it has a high risk of false representation. Therefore, revenue recognition is one of our key audit matters.

How the matter was addressed in our audit:

Our audit procedures included:

- Understanding the operation and industry characteristics of the Group and reviewing sales contractsto confirm whether the time point of revenue recognition and accounting treatment were appropriate.
- Assessing and testing the design, and the effectiveness of the internal controls over revenue recognition.
- Performing trend analysis on operating income generated from each top ten customer in current period versus that in latest quarter and last year to assess the occurrence of any significant variation and the rationale for the variation.
- Performing test-of-details on transactions to assess the existence of the transactions and the accuracyof the recognized sales as well as the timing of the recognition.
- Performing sales cut-off test over a period prior and post to the balance sheet date by vouching relevant documents of sales transactions to determine whether the revenue have been recognized in proper period.

2. Valuation of inventories

Please refer to note 4(h) "Inventories" for accounting policy related to valuation of inventories, note 5(a) for accounting assumptions and estimation uncertainties of inventories and note 6(f) for information related to impairment of inventories of the consolidated financial statements.

Description of key audit matter:

The Group is principally engaged in the distribution and sales of IT consumer products and other products. As a result of rapid technological changes, innovative products may significantly change consumers' needs and shorten products' life cycles. Additionally, intense competition and market saturation lead to the risk of inventory write-down. As of December 31, 2023, the inventory balance of $2,364,229 thousands consisted of 35% of the total consolidated assets. Valuation of inventory relies on past experience and future sales forecast, which involved the subjective judgment from the top management. Therefore, the subsequent measurement of inventories was considered to be one of our key audit matters.

How the matter was addressed in our audit:

Our audit procedures included:

- Assessing whether provision policies for inventories are applied.
- Assessing the appropriateness of the aging movement by examining the aging analysis of inventories.
- Assessing whether the Group's subsequent measurement of inventories has been evaluated in accordance with the Group's provision policy on a consistent basis.
- Understanding the reasonableness of sales prices adopted by the Group's top management and the changes of the market prices after the reporting date, as well as verifying the sales prices and the calculation of net realizable value by vouching the source documents of samples; then, determining whether the provision for net realizable value has been appropriately valuated.
- For inventories with low turnover, examining the sales after the reporting date and assessing the basis on net realizable value that was adopted to verify the appropriateness of the Group's valuation on provision on obsolete stock.

3. Business combination

Please refer to note 4(m) "Impairment of Non-financial Assets" in the consolidated financial statements for accounting policies on goodwill impairment, note 5(b) for uncertainties over accounting assumptions and estimation regarding goodwill impairment, and note 6(k) " Intangible Assets" for estimate of goodwill impairment.

Description of key audit matter:

The Weblink Group has generated goodwill through merger. Assessing impairment of goodwill involves assumptions regarding the Company's estimates of future cash flows and the discounted value thereof. Besides, such assumptions and assessment not only involve management' s subjective judgment and but also have a high degree of uncertainty. Therefore, we considered impairment of goodwill to be a key audit matter.

How the matter was addressed in our audit:

Our audit procedures included:

- Assessing cash generating units (CGUs) identified by management.
- Ascertaining the completeness of the book values attributable to assets of CGUs.
- Evaluating both the estimation basis and key assumptions adopted by management in the measurement of recoverable amounts, including the reasonableness of discount rates, projected revenue growth rates and forecasted future cash flows;
- appointing internal experts to assess the reasonableness of important assumptions; and
- reviewing whether the Group had disclosed information about assessment of goodwill impairment appropriately.

Other Matter

Weblink International Inc. has prepared its parent-company-only financial statements as of and for the years ended December 31, 2023 and 2022, on which we have issued an unmodified opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the IFRSs, IASs, IFRC, SIC endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Chao, Min-Ju and Chiang, Chia-Chi.

KPMG

Taipei, Taiwan (Republic of China)

March 13, 2024

Notes to Readers

The accompanying parent company only financial statements are intended only to present the financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and parent company only financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

WEBLINK INTERNATIONAL INC. AND SUBSIDIARIES

Consolidated Balance Sheets

December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

		December 31,2023		December 31,2022				December 31,2023		December 31,2022	
	Assets	Amount	%	Amount	%		Liabilities and Equity	Amount	%	Amount	%
11xx	**Current assets：**					21xx	**Current liabilities:**				
1100	Cash and cash equivalents(note6(a))	$ 336,941	5	579,668	8	2100	Short-term borrowings (notes 6(i), (l), 8 and 9)	$ 494,752	7	1,208,485	18
1110	Financial assets at fair value through profit or loss-current (note6(b))	137	-	-	-	2120	Financial liabilities at fair value through profit or loss－current (note6(b))	1,285	-	3,582	-
1150	Notes receivable, net (notes 6(d) and (t))	182,475	3	217,385	3	2130	Contract liabilities－current (notes 6(t) and 7)	34,957	1	31,448	-
1170	Accounts receivable, net (notes 6(d) and (t))	2,480,500	37	2,518,986	37	2150	Notes payable	14,687	-	10,324	-
1180	Accounts receivable－related parties (notes 6(d), (t) and 7)	124,152	2	105,599	2	2170	Accounts payable	2,208,842	33	2,053,163	30
1200	Other receivables (note 6(e))	24,718	-	15,330	-	2180	Accounts payable－related parties (note 7)	326,441	5	275,512	4
1210	Other receivables－related parties (notes 6(e) and 7)	190	-	-	-	2200	Other payables (notes 6(p) and (u))	603,985	9	734,973	11
1220	Current income tax asset	1,135	-	8	-	2220	Other payables－related parties (note 7)	371,327	5	1,424	-
130x	Inventories (note 6(f))	2,364,229	35	2,327,538	34	2230	Current tax liabilities	58,323	1	46,875	1
1410	Prepayments	176,140	3	98,400	2	2280	Lease liabilities－current (notes 6(m) and 7)	23,075	-	31,748	-
1479	Other current assets	11,810	-	19,946	-	2365	Refund liabilities－current	44,728	1	43,251	1
	Total current assets	5,702,427	85	5,882,860	86	2399	Other current liabilities	3,161	-	802	-
15xx	**Non-current assets:**						**Total current liabilities**	4,185,563	62	4,441,587	65
1517	Financial assets at fair value through other comprehensive income－non-current (note 6(g))	21,832	-	22,719	-	25xx	**Non-Current liabilities:**				
1550	Investments accounted for using equity method (note 6(g))	347,901	5	334,401	5	2570	Deferred tax liabilities (note 6(o))	10,845	-	10,042	-
1600	Property, plant and equipment (notes 6(i), (l) and 8)	157,630	2	141,648	2	2580	Lease liabilities－non-current (notes 6(m) and 7)	59,004	1	38,222	1
1755	Right-of-use assets (notes 6(j), (m) and 7)	78,871	1	67,871	1	2640	Defined benefit liabilities－non-current (note 6(n))	72,684	1	69,987	1
1780	Intangible assets (note 6(k))	314,208	5	332,710	5	2645	Guarantee deposits received	30,150	1	30,150	-
1840	Deferred tax assets (note 6(o))	85,152	1	62,051	1	2670	Other non-current liabilities	3,048	-	3,048	-
1920	Refundable deposits (note 7)	36,436	1	31,970	-		**Total non-current liabilities**	175,731	3	151,449	2
	Total non-current assets	1,042,030	15	993,370	14	2xxx	**Total liabilities**	4,361,294	65	4,593,036	67
						31xx	**Equity attributable to owners of parent (notes 6(n), (o), (q) and (r)):**				
						3110	Common stock	815,814	12	815,814	12
						3200	Capital surplus	629,750	9	629,750	9
						3300	Retained earnings:				-
						3310	Legal reserve	217,966	3	179,667	3
						3320	Special reserve	54,882	1	54,882	1
						3350	Unappropriated retained earnings	473,510	7	384,641	5
								746,358	11	619,190	9
						3400	Other equity	(50,659)	(1)	(38,908)	(1)
							Total equity attributable to owners of parent	2,141,263	32	2,025,846	29
						36XX	**Non-controlling interests (note 6(h))**	241,900	4	257,348	4
						3xxx	**Total equity**	2,383,163	35	2,283,194	33
1xxx	**Total assets**	**$ 6,744,457**	**100**	**6,876,230**	**100**	**2-3xx**	**Total liabilities and equity**	**$ 6,744,457**	**100**	**6,876,230**	**100**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

WEBLINK INTERNATIONAL INC. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Common Share)

		2023		2022	
		Amount	%	Amount	%
4000	**Operating revenues (notes 6(t) and 7)**	$22,788,997	100	23,281,994	100
5000	**Operating costs (notes 6(f) and 7)**	21,242,983	93	21,583,134	93
5900	**Gross profit from operations**	1,546,014	7	1,698,860	7
6000	**Operating expenses (notes 6(d), (i), (j), (k), (m), (n), (u), 7 and 12):**				
6100	Selling expenses	812,534	4	945,768	4
6200	Administrative expenses	241,395	1	229,919	1
6450	Expected credit losses (reversal gains)	(1,732)	-	293	-
	Total operating expenses	1,052,197	5	1,175,980	5
6900	**Operating income**	493,817	2	522,880	2
7000	**Non-operating income and expenses (notes 6(b), (g), (m), (v) and 7):**				
7100	Interest income	6,856	-	1,721	-
7010	Other income	12,766	-	16,091	-
7020	Other gains and losses	2,664	-	-29,601	-
7050	Finance costs	(62,201)	-	-46,489	-
7060	Share of profits of associates	52,242	-	78,514	-
	Total non-operating income and expenses	12,327	-	20,236	-
7900	**Profit from continuing operations before tax**	506,144	2	543,116	2
7950	**Less: Income tax expenses (note 6(o))**	94,967	-	101,666	-
8200	**Net profit**	411,177	2	441,450	2
8300	**Other comprehensive income (notes 6(g), (h), (n), (o) and (q)):**				
8310	**Components of other comprehensive income that will not be reclassified to profit or loss**				
8311	Gains (losses) on remeasurements of defined benefit plans	(11,315)	-	16,645	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(887)	-	309	-
8349	Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(2,263)	-	3,329	-
	Total items that will not be reclassified subsequently to profit or loss	(9,939)	-	13,625	-
8360	**Components of other comprehensive income (loss) that will be reclassified to profit or loss**				
8361	Exchange differences on translation of foreign financial statements	(3,432)	-	4,030	-
8370	Share of other comprehensive income of associates and joint ventures accounted for using the equity method	(96)	-	1,481	-
8399	Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(686)	-	680	-
	Components of other comprehensive income that will be reclassified to profit or loss	(2,842)	-	4,831	-
8300	**Other comprehensive income (loss)**	(12,781)	-	18,456	-
8500	**Total comprehensive income (loss)**	**$ 398,396**	**2**	**459,906**	**2**
	Profit attributable to:				
8610	Owners of parent	$ 412,703	2	415,049	2
8620	Non-controlling interests	(1,526)	-	26,401	-
		$ 411,177	**2**	**441,450**	**2**
	Comprehensive income (loss) attributable to:				
8710	Owners of parent	400,952	2	431,023	2
8720	Non-controlling interests	(2,556)	-	28,883	-
		$ 398,396	**2**	**459,906**	**2**
	Earnings per share (expressed in New Taiwan dollars) (note 6(s))				
9750	Basic earnings per share	**$ 5.06**		**5.09**	
9850	Diluted earnings per share	**$ 4.99**		**4.99**	

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

WEBLINK INTERNATIONAL INC. AND SUBSIDIARIES

Consolidated Statements of Changes in Equity
For the years ended December 31, 2023 and 2022
(Expressed in Thousands of New Taiwan Dollars)

	Equity attributable to owners of parent												
			Retained earnings										
	Common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Total	Foreign currency translation differences	Unrealized gains (losses) on financial assets measured at fair value through Other comprehensive income	Gains(losses) on Remeasurements of Defined benefit	Total other equity interest	Total equity attributable to owners of parent	Non-controlling interests	Total equity
Balance at January 1, 2022	$ 815,814	609,294	151,267	29,588	316,409	497,264	(2,206)	0	(52,676)	(54,882)	1,867,490	175,536	2,043,026
Appropriation and distribution of retained earnings:													
Legal reserve appropriated			28,400	0	(28,400)	0	0	0	0	0	0	0	0
Special reserve appropriated			0	25,294	(25,294)	0	0	0	0	0	0	0	0
Cash dividends of ordinary share			0	0	(261,061)	(261,061)	0	0	0	0	(261,061)	0	(261,061)
Net profit for the year			0	0	415,049	415,049	0	0	0	0	415,049	26,401	441,450
Other comprehensive income for the year			0	0	0	0	2,349	309	13,316	15,974	15,974	2,482	18,456
Total comprehensive income for the year	0	0	0	0	415,049	415,049	2,349	309	13,316	15,974	431,023	28,883	459,906
Share of changes in equity of associate	0	635	0	0	0	0	0	0	0	0	635	0	635
Subsidiary organizational restructuring	0	(37)	0	0	(32,062)	(32,062)	0	0	0	0	(32,099)	0	(32,099)
Reorganization	0	19,858	0	0	0	0	0	0	0	0	19,858	0	19,858
Changes in non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	52,929	52,929
Balance at December 31, 2022	815,814	629,750	179,667	54,882	384,641	619,190	143	309	(39,360)	(38,908)	2,025,846	257,348	2,283,194
Appropriation and distribution of retained earnings:													
Legal reserve appropriated	0	0	38,299	0	(38,299)	0	0	0	0	0	0	0	0
Cash dividends of ordinary share	0	0	0	0	(285,535)	(285,535)	0	0	0	0	(285,535)	0	(285,535)
Net profit	0	0	0	0	412,703	412,703	0	0	0	0	412,703	(1,526)	411,177
Other comprehensive income	0	0	0	0	0	0	(1,812)	(887)	(9,052)	(11,751)	(11,751)	(1,030)	(12,781)
Total comprehensive income	0	0	0	0	412,703	412,703	(1,812)	(887)	(9,052)	(11,751)	400,952	(2,556)	398,396
Distribution of cash dividends from subsidiaries to non-controlling interests	0	0	0	0	0	0	0	0	0	0	0	(12,892)	(12,892)
Balance at December 31, 2023	**$ 815,814**	**629,750**	**217,966**	**54,882**	**473,510**	**746,358**	**(1,669)**	**(578)**	**(48,412)**	**(50,659)**	**2,141,263**	**241,900**	**2,383,163**

See accompanying notes to consolidated financial statements.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

WEBLINK INTERNATIONAL INC. AND SUBSIDIARIES

Consolidated Statements of Cash Flows

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

	2023	2022
Cash flows from operating activities:		
Profit before tax	$ 506,144	543,116
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	55,547	52,540
Amortization expense	23,536	23,972
Expected credit losses (reversal gains)	(1,732)	293
Net loss on financial assets or liabilities at fair value through profit or loss	11,670	18,230
Interest expense	62,201	46,489
Interest income	(6,856)	(1,721)
Dividend income	(527)	-
Shares of profits of associates accounted for using equity method	(52,242)	(78,514)
Loss on disposal of property, plant and equipment	-	(357)
Gain on lease modification	(2)	(46)
Total adjustments to reconcile profit	91,595	60,886
Changes in operating assets and liabilities:		
Changes in operating assets:		
Financial assets at fair value through profit or loss	2,038	-
Notes receivable	34,910	(28,064)
Accounts receivable	40,218	(68,922)
Accounts receivable－related parties	(18,553)	(3,234)
Other receivables	(9,338)	(10,237)
Other receivables－related parties	(190)	-
Inventories	(36,691)	(174,422)
Prepayments	(77,740)	108,352
Other current assets	8,136	(10,292)
Long-term receivables	-	33,250
Total changes in operating assets	(57,210)	(153,569)
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	(11,203)	(12,687)
Contract liabilities	3,509	(26,863)
Notes payable	4,363	9,470
Accounts payable	155,679	(128,995)
Accounts payable－related parties	50,929	130,194
Other payables	(128,995)	(33,977)
Other payables－related parties	1,083	107
Refund liabilities	1,477	1,287
Other current liabilities	2,359	(899)
Net defined benefit liability	(8,618)	(7,846)
Total changes in operating liabilities	70,583	(70,209)
Total changes in operating assets and liabilities	13,373	(223,778)
Total adjustments	104,968	(162,892)
Cash inflow generated from operations	611,112	380,224
Interest received	6,806	1,721
Income taxes paid	(104,059)	(102,346)
Net cash flows from operating activities	513,859	279,599
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	-	(22,410)
Proceeds from acquisition of subsidiaries	(4,939)	(37,535)
Acquisition of property, plant and equipment	(22,561)	(3,420)
Proceeds from disposal of property, plant and equipment	-	581
Increase in refundable deposits	(4,466)	(13,618)
Acquisition of intangible assets	(5,034)	(4,311)
Decrease in other financial assets－non-current	-	5,538
Dividends received	39,173	38,453
Net cash flows from (used in) investing activities	2,173	(36,722)
Cash flows from (used in) financing activities:		
Increase (decrease) in short-term loans	(713,733)	285,844
Decrease in short-term notes and bills payable	-	(99,994)
Increase in other payables to related parties	368,820	-
Payment of lease liabilities	(48,132)	(44,451)
Cash dividends paid	(285,535)	(261,061)
Interest paid	(64,194)	(45,519)
Cash dividends distributed to non-controlling interests	(12,892)	-
Net cash flows from financing activities	(755,666)	(165,181)
Effect of exchange rate changes on cash and cash equivalents	(3,093)	18,904
Net increase (decrease) in cash and cash equivalents	(242,727)	96,600
Cash and cash equivalents at beginning of period	579,668	483,068
Cash and cash equivalents at end of period	**$ 336,941**	**579,668**

See accompanying notes to consolidated financial statements.

Independent Auditors' Report

To the Board of Directors of Weblink International Inc.:

Opinion

We have audited the financial statements of Weblink International Inc.("the Company"), which comprise the balance sheet as of December 31, 2023 and 2022, the statement of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022, and its financial performance and its cash flowsfor the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinionon these matters.

1. Revenue recognition

Please refer to note 4(n) "Recognition of Revenue" for accounting policy related to revenue recognitionand note 6(q) for the information related to revenue of the financial statements.

Description of key audit matter

The Company's operating revenues is the main indicator for investors and management to assess their financial or business performance. Since Weblink International Inc. is a listed company, it has a high riskof misstatement. Therefore, revenue recognition is one of our key audit matters.

How the matter was addressed in our audit:

Our audit procedures included:

- Understanding the operation and industry characteristics of the Company and reviewing sales contracts to confirm whether the time point of revenue recognition and accounting treatment were appropriate.
- Assessing and testing the design, and the effectiveness of the internal controls over revenue recognition.
- Performing trend analysis on operating income generated from each top ten customer in current period versus that in latest quarter and last year to assess the occurrence of any significant variation and the rationale for the variation.
- Performing test-of-details on transactions to assess the existence of the transactions and the accuracy of the recognized sales as well as the timing of the recognition.
- Performing sales cut-off test over a period prior and post to the balance sheet date by vouching relevant documents of sales transactions to determine whether the revenue have been recognized in proper period.

2. Valuation of inventories

Please refer to note 4(g) "Inventories" for accounting policy related to valuation of inventories, for accounting assumptions and estimation uncertainties of inventories and note 6(f) for information related to impairment of inventories of the consolidated financial statements.

Description of key audit matter:

The Company is principally engaged in the distribution and sales of IT consumer products and other products. As a result of rapid technological changes, innovative products may significantly change consumers' needs and shorten products' life cycles. Additionally, intense competition and market saturation lead to the risk of inventory write-down. As of December 31, 2023, the inventory balance of
$1,841,071 thousands consisted of 34% of the total assets. Valuation of inventory relies on past experience and future sales forecast, which involved the subjective judgment from the top management. Therefore, the subsequent measurement of inventories was considered to be one of our key audit matters.

How the matter was addressed in our audit:

Our audit procedures included:

- Assessing whether provision policies for inventories are applied.
- Assessing the appropriateness of the aging movement by examining the aging analysis of inventories.
- Assessing whether the Company's subsequent measurement of inventories has been evaluated in accordance with the Company's provision policy on a consistent basis.
- Understanding the reasonableness of sales prices adopted by the Company's top management and the changes of the market prices after the reporting date, as well as verifying the sales prices and the calculation of net realizable value by vouching the source documents of samples; then, determining whether the provision for net realizable value has been appropriately valuated.
- For inventories with low turnover, examining the sales after the reporting date and assessing the basis on net realizable value that was adopted to verify the appropriateness of the Company'svaluation on provision on obsolete stock.

Other Matter

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company' s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including the Audit Committee) are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor' s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of the investment in other entities accounted for using the equity method to express an opinion on this financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audit resulting in this independent auditors' report are Chao, Min-Ju and Chiang, Chia-Chi.

KPMG

Taipei, Taiwan (Republic of China)

March 13, 2024

Notes to Readers

The accompanying parent company only financial statements are intended only to present the financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such parent company only financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying parent company only financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' report and parent company only financial statements, the Chinese version shall prevail.

(English Translation of Consolidated Financial Statements Originally Issued in Chinese)

WEBLINK INTERNATIONAL INC

Balance Sheets

December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

	Assets	December 31,2023 Amount	%	December 31,2022 Amount	%
11xx	**Current assets：**				
1100	Cash and cash equivalents(note6(a))	$ 114,705	2	399,228	7
1150	Notes receivable, net (notes 6(d), (q) and 7)	177,521	3	190,053	3
1170	Accounts receivable, net (notes 6(d) and (q))	1,996,541	37	2,072,031	38
1180	Accounts receivable－related parties (notes 6(d), (q) and 7)	191,852	4	148,131	3
1200	Other receivables (note 6(e))	214	-	661	-
1210	Other receivables－related parties (notes 6(e) and 7)	925	-	155,325	3
130x	Inventories (note 6(f))	1,841,071	34	1,461,790	26
1410	Prepayments	3,779	-	1,544	-
	Total current assets	4,326,608	80	4,428,763	80
15xx	**Non-current assets:**				
1517	Financial assets at fair value through other comprehensive income－non-current (note 6(c))	21,832	-	22,719	1
1550	Investments accounted for using equity method (note 6(g))	943,301	17	953,666	17
1600	Property, plant and equipment (notes 6(h))	23,153	1	7,986	-
1755	Right-of-use assets (notes 6(i), (k) and 7)	12,155	-	23,829	1
1780	Intangible assets	3,460	-	1,707	-
1840	Deferred tax assets (note 6(m))	61,037	1	55,230	1
1920	Refundable deposits (note 7)	25,500	1	22,007	-
	Total non-current assets	1,090,438	20	1,087,144	20
1xxx	**Total assets**	**$ 5,417,046**	**100**	5,515,907	**100**

	Liabilities and Equity	December 31,2023 Amount	%	December 31,2022 Amount	%
21xx	**Current liabilities:**				
2100	Short-term borrowings (notes 6(j) and 9)	$ 50,000	1	400,000	7
2120	Financial liabilities at fair value through profit or loss－current (note6(b))	1,285	-	3,568	-
2130	Contract liabilities－current (notes 6(q) and 7)	4,440	-	5,250	-
2150	Notes payable	14,687	-	10,301	-
2170	Accounts payable	2,099,429	39	1,894,573	34
2180	Accounts payable－related parties (note 7)	346,379	6	291,298	5
2200	Other payables (notes 6(n) and (r))	544,187	10	677,814	12
2220	Other payables－related parties (note 7)	2,832	-	1,424	-
2230	Current tax liabilities	51,575	1	41,141	1
2280	Lease liabilities－current (notes 6(k) and 7)	7,966	-	19,567	1
2365	Refund liabilities－current	41,321	1	35,209	1
2399	Other current liabilities	729	-	498	-
	Total current liabilities	3,164,830	58	3,380,643	61
25xx	**Non-Current liabilities:**				
2570	Deferred tax liabilities (note 6(m))	681	-	1,678	-
2580	Lease liabilities－non-current (notes 6(k) and 7)	4,390	-	4,555	-
2640	Defined benefit liabilities－non-current (note 6(l))	72,684	1	69,987	1
2645	Guarantee deposits received	30,150	1	30,150	1
2670	Other non-current liabilities	3,048	-	3,048	-
	Total non-current liabilities	110,953	2	109,418	2
2xxx	**Total liabilities**	3,275,783	60	3,490,061	63
31xx	**Equity attributable to owners of parent (notes 6(l), (m) and (o)):**				
3110	Common stock	815,814	15	815,814	15
3200	Capital surplus	629,750	12	629,750	12
3300	Retained earnings:				-
3310	Legal reserve	217,966	4	179,667	3
3320	Special reserve	54,882	1	54,882	1
3350	Unappropriated retained earnings	473,510	9	384,641	7
	Total retained earnings	746,358	14	619,190	11
3400	Other equity	(50,659)	(1)	(38,908)	(1)
3xxx	**Total equity**	2,141,263	40	2,025,846	37
2-3xx	**Total liabilities and equity**	**$ 5,417,046**	**100**	5,515,907	**100**

See accompanying notes to consolidated financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

WEBLINK INTERNATIONAL INC.

Statements of Comprehensive Income

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Common Share)

		2023		2022	
		Amount	%	Amount	%
4000	**Operating revenues (notes 6(q) and 7)**	$ 17,807,091	100	18,166,842	100
5000	**Operating costs (notes 6(f) and 7)**	16,754,688	94	17,199,263	95
5900	**Gross profit from operations**	1,052,403	6	967,579	5
5910	Unrealized (realized) profits on sales	56	-	(183)	-
	Gross profit from operations	1,052,347		967,762	
6000	**Operating expenses (notes 6(d), (h), (i), (k), (l), (r), 7 and 12):**				
6100	Selling expenses	473,956	3	454,910	3
6200	Administrative expenses	156,738	1	137,981	1
6450	Reversal gains on expected credit losses	(4,444)	-	(514)	-
	Total operating expenses	1,052,197	4	592,377	4
6900	**Operating income**	493,817	2	375,385	1
7000	**Non-operating income and expenses (notes 6(b), (g), (k), (s) and 7):**				
7100	Interest income	6,903	-	4,661	-
7010	Other income	8,727	-	5,033	-
7020	Other gains and losses	(810)	-	(7,949)	-
7050	Finance costs	(5,704)	-	(8,213)	-
7070	Share of profits of associates accounted for using equity method	66,723	-	119,099	-
	Total non-operating income and expenses	75,839	-	112,631	-
7900	**Profit from continuing operations before tax**	501,936	2	488,016	2
7950	**Less: Income tax expenses (note 6(m))**	89,233	-	72,967	-
8200	**Net profit**	412,703	2	415,049	2
8300	**Other comprehensive income (notes 6(g), (l), (m) and (o)):**				
8310	**Items that may not be reclassified subsequently to profit or loss:**				
8311	Gains (losses) on remeasurements of defined benefit plans	(11,315)	-	16,645	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	(887)	-	309	-
8349	Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(2,263)	-	3,329	-
	Total items that will not be reclassified subsequently to profit or loss	(9,939)	-	13,625	-
8360	**Items that may be reclassified subsequently to profit and loss:**				
8361	Exchange differences on translation of foreign financial statements	(1,716)	-	868	-
8370	Share of other comprehensive income of associates and joint ventures accounted for using the equity method	(96)	-	1,481	-
8399	Income tax related to components of other comprehensive income that will be reclassified to profit or loss	-	-	-	-
	Total items that may be reclassified subsequently to profit and loss	(1,812)	-	2,349	-
8300	**Other comprehensive income (loss)**	(11,751)	-	15,974	-
8500	**Total comprehensive income (loss)**	**$ 400,952**	**2**	**431,023**	**2**
	Earnings per share (expressed in New Taiwan dollars) (note 6(p))				
9750	Basic earnings per share	**$ 5.06**		**5.09**	
9850	Diluted earnings per share	**$ 4.99**		**4.99**	

See accompanying notes to consolidated financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

WEBLINK INTERNATIONAL INC.

Statements of Changes in Equity

For the years ended December 31, 2023 and 2022

(Expressed in Thousands of New Taiwan Dollars)

	Common stock	Capital surplus	Retained earnings				Exchange differences on translation of foreign financial	Unrealised gains (losses) on financial assets measured at fair value through Other comprehensive income	Gains(losses) on Remeasurements of Defined benefit	Total other equity interest	Total equity
			Legal reserve	Special reserve	Unappropriated retained earnings	Total					
Balance at January 1, 2022	$ 815,814	609,294	151,267	29,588	316,409	497,264	(2,206)	-	(52,676)	(54,882)	1,867,490
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	28,400	-	(28,400)	-	-	-	-	-	-
Special reserve appropriated	-	-	-	25,294	(25,294)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(261,061)	(261,061)	-	-	-	-	(261,061)
Profit for the year ended December 31,2022	-	-	-	-	415,049	415,049	-	-	-	-	415,049
Other comprehensive income	-	-	-	-	-	-	2,349	309	13,316	15,974	15,974
Total comprehensive income(loss)	-	-	-	-	415,049	415,049	2,349	309	13,316	15,974	431,023
Share of changes in equity of associate	-	635	-	-	-	-	-	-	-	0	635
Changes in ownership interests in subsidiaries	-	(37)	-	-	(32,062)	(32,062)	-	-	-	0	(32,099)
Impact of subsidiary reorganization	-	19,858	-	-	-	-	-	-	-	0	19,858
Balance at December 31, 2022	815,814	629,750	179,667	54,882	384,641	619,190	143	309	(39,360)	(38,908)	2,025,846
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	38,299	-	(38,299)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(285,535)	(285,535)	-	-	-	-	(285,535)
Profit for the year ended December 31,2023	-	-	-	-	412,703	412,703	-	-	-	-	412,703
Other comprehensive income	-	-	-	-	-	-	(1,812)	(887)	(9,052)	(11,751)	(11,751)
Total comprehensive income	-	-	-	-	412,703	412,703	(1,812)	(887)	(9,052)	(11,751)	400,952
Balance at December 31, 2023	**$ 815,814**	**629,750**	**217,966**	**54,882**	**473,510**	**746,358**	**(1,669)**	**(578)**	**(48,412)**	**(50,659)**	**2,141,263**

See accompanying notes to consolidated financial statements.

(English Translation of Parent Company Only Financial Statements Originally Issued in Chinese)

WEBLINK INTERNATIONAL INC.

Statements of Cash Flows
For the years ended December 31, 2023 and 2022
(Expressed in Thousands of New Taiwan Dollars)

	2023	2022
Cash flows from operating activities:		
Profit before tax	501,936	488,016
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	36,960	36,944
Amortization expense	3,012	3,685
Gain on reversal of expected credit loss	(4,444)	(514)
Net loss on financial assets or liabilities at fair value through profit or loss	11,523	19,693
Interest expense	5,704	8,213
Interest income	(6,903)	(4,661)
Dividend income	(527)	0
Shares of profits of associates accounted for using equity method	(66,723)	(119,099)
Gain on disposal of property, plant and equipment	0	(76)
Unrealized (realized) profit on sales	56	(183)
Gain on lease modification	(2)	(38)
Total adjustments to reconcile profit	(21,344)	(56,036)
Changes in operating assets and liabilities:		
Changes in operating assets:		
Financial assets at fair value through profit or loss	0	261
Notes receivable	12,532	(7,775)
Accounts receivable	80,214	(31,387)
Accounts receivable－related parties	(43,721)	55,120
Other receivables	487	(302)
Other receivables－related parties	886	393
Inventories	(379,281)	99,714
Other current assets	(2,235)	2,413
Long-term receivables	0	33,250
Total changes in operating assets	(331,118)	151,687
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	(8,867)	(14,425)
Contract liabilities	(810)	(487)
Notes payable	4,386	10,294
Accounts payable	204,150	(63,217)
Accounts payable－related parties	55,081	142,043
Other payables	(133,138)	22,803
Other payables－related parties	1,408	107
Refund liabilities	6,112	(958)
Other current liabilities	231	(908)
Net defined benefit liability	(8,618)	(7,846)
Total changes in operating liabilities	119,935	87,406
Total changes in operating assets and liabilities	(211,183)	239,093
Total adjustments	(232,527)	183,057
Cash inflow generated from operations	269,409	671,073
Interest received	6,863	3,491
Income taxes paid	(83,340)	(80,627)
Net cash flows from operating activities	192,932	593,937
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	0	(22,410)
Proceeds from acquisition of subsidiaries	(4,939)	(37,535)
Proceeds from capital increase of subsidiaries		(244,240)
Acquisition of property, plant and equipment	(18,976)	(2,228)
Proceeds from disposal of property, plant and equipment	0	76
Increase in refundable deposits	(3,493)	(8,303)
Decrease in other other assets－related parties	155,791	163,942
Acquisition of intangible assets	(4,765)	(4,210)
Dividends received	75,747	45,353
Net cash flows from (used in) investing activities	199,365	(109,555)
Cash flows from (used in) financing activities:		
Increase (decrease) in short-term loans	(350,000)	150,000
Decrease in short-term notes and bills payable	0	(99,994)
Payment of lease liabilities	(33,241)	(33,140)
Cash dividends paid	(285,535)	(261,061)
Interest paid	(6,123)	(7,909)
Net cash flows from financing activities	(674,899)	(252,104)
Effect of exchange rate changes on cash and cash equivalents	(1,921)	(14,053)
Net increase (decrease) in cash and cash equivalents	(284,523)	218,225
Cash and cash equivalents at beginning of period	399,228	181,003
Cash and cash equivalents at end of period	**114,705**	**399,228**

See accompanying notes to consolidated financial statements.

Appendix 1

Weblink International Inc.
Articles of Incorporation

CHAPTER I – GENERAL PROVISIONS

Article 1 The Company shall be incorporated in accordance with the Company Law, and its name shall be 展碁國際股份有限公司 in the Chinese language, and Weblink International Inc. in the English language.

Article 2 The scope of business of the Company shall include the following:

1. CC01030	Electrical Appliances and Audiovisual Electronic Products Manufacturing
2. CC01070	Wireless Communication Mechanical Equipment Manufacturing
3. CC01110	Computer and Peripheral Equipment Manufacturing
4. CC01120	Data Storage Media Manufacturing and Duplicating
5. E605010	Computer Equipment Installation
6. E701030	Controlled Telecommunications Radio-Frequency Devices Installation Engineering
7. F113020	Wholesale of Electrical Appliances
8. F113050	Wholesale of Computers and Clerical Machinery Equipment
9. F113070	Wholesale of Telecommunication Apparatus
10. F113110	Wholesale of Batteries
11. F116010	Wholesale of Camera Equipment
12. F118010	Wholesale of Computer Software
13. F119010	Wholesale of Electronic Materials
14. F213010	Retail Sale of Electrical Appliances
15. F213030	Retail Sale of Computers and Clerical Machinery Equipment
16. F213060	Retail Sale of Telecommunication Apparatus
17. F213110	Retail Sale of Batteries
18. F216010	Retail Sale of Camera Equipment
19. F218010	Retail Sale of Computer Software
20. F219010	Retail Sale of Electronic Materials
21. F401010	International Trade
22. F401021	Restrained Telecom Radio Frequency Equipment and Materials Import
23. G801010	Warehousing
24. I301010	Information Software Services
25. I301020	Data Processing Services
26. I301030	Electronic Information Supply Services
27. IE01010	Telecommunications Service Number Agencies
28. IZ06010	Tally Packaging
29. JA02010	Electric Appliance and Electronic Products Repair
30. JE01010	Rental and Leasing
31. F108031	Wholesale of Medical Devices
32. F208031	Retail Sale of Medical Apparatus
33. ZZ99999	All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
34. F399040	Retail Sale No Storefront

Article 3 The Company may, for its business operations or other investment matters, make endorsements or issue guarantees.

Article 4 The total amount of investment made by the Company shall be exempt from the restriction under Article 13 of the Company Law.

Article 5 The headquarters of the Company shall be located in Taipei City, Taiwan. If the Company considers it necessary, it may, by a resolution adopted at a meeting by the Board of Directors, set up subsidiaries or branch offices in Taiwan or abroad.

CHAPTER II – CAPITAL STOCK

Article 6 The total amount of the Company capital stock is NT$ ten (10) billion, which is divided into one (1) billion common shares at par value of NT$ ten (10) per share, within which the Board of Directors is authorized to issue shares in installments.

NT$ two (2) billion of the aforesaid total capital stock, divided into two hundred (200) million shares, is reserved and authorized to the Board of Directors to issue for exercising employee stock options.

In case the Company issues employee stock options that the exercise price is lower than the market price, the said issue shall be adopted by a large majority representing two-thirds of the voting rights present at a shareholders' meeting attended by shareholders representing a majority of the total number of issued shares.

To transfer shares to employees at less than the average actual share repurchase price, the Company must have obtained the consent of at least two-thirds of the voting rights present at the most recent shareholders' meeting attended by shareholders representing a majority of the total number of issued shares.

In case the Company issues employee stock options, transfers treasury stock to employees, issues new shares reserved for subscription by employees, and issues restricted stock for employees, the employees of subsidiaries of the Company may be included. Qualification requirements of the employees who are entitled to receive it may be set and specified by the Board of Director.

Article 7 After approval for registration, the share certificates of the Company shall be issued in registered form, signed by, and affixed with the seals of, the represented directors of the Company, and authenticated by the competent registrar.

The Company may not print its physical share certificate; however, the Company shall register the issued shares with a centralized securities depositary enterprise, same as when the Company issues its securities.

Article 8 All matters concerning shares shall be handled in accordance with the regulations of the competent authority except as otherwise provided by law.

CHAPTER III – SHAREHOLDERS' MEETINGS

Article 9 Provided the Company intends to cease its status of a public company, in accordance with the Company Law and the related regulations, the Company shall have obtained the consent of at least two-thirds of the voting rights present at the most recent shareholders' meeting attended by shareholders representing a majority of the total number of issued shares.

Article 10 Shareholders' meetings of the Company are classified into (1) regular meetings and (2) special meetings. The Board of Directors shall convene regular meetings within six months after the close of each fiscal year. Special meetings shall be convened, whenever deemed necessary in accordance with the law.

The shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority, and the Company shall be subject to prescriptions provided for by the competent authority in charge of securities affairs, including the prerequisites, procedures, and other compliance matters.

A notice to convene a meeting of shareholders and the notice may, as an alternative, be given by means of electronic transmission, after obtaining the consent from the shareholders. For the shareholders who own less than one thousand (1,000) shares of the Company, such notice may be given by a public notice.

The convening and noticing of the shareholders' meeting of the Company shall be executed in accordance with the Article 172 of the Company Law.

Article 11 Where a shareholder is unable to attend a meeting; such shareholder may appoint a proxy by using the proxy form provided by the Company, which shall specify the scope of proxy and be signed and sealed by the shareholder. Where one person has been appointed to act as proxy for more than two shareholders, unless such person is engaged in the trust business, the votes exercised by such person which exceeding three percent (3%) of all the issued and outstanding capital stock of the Company shall not be counted.

The above-mentioned proxies shall be delivered to the Company five (5) days before the shareholders' meeting. In such a case, only the proxy received earlier shall be effective.

In relation with any shareholder appointing a proxy to attend the shareholders' meeting, besides the Article 177 of the Company Law and the Article 25-1 of the Securities and Exchange Act, the rules of such shall be in accordance with "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies".

After the Company is listed on centralized trading floor or over the counter trading places, when the Company convene a meeting of shareholders, the Company shall make the electronic transmission available for the shareholder as one of methods to exercise whose voting rights.

Article 12 Except as otherwise regulated or restricted by any regulations, each shareholder of the Company has one voting right in respect of per share.

Article 13 Except as otherwise provided by the Company Law, a resolution may be adopted by the holders of a simple majority of the votes of the issued and outstanding capital stock represented at a shareholders' meeting at which the holders of a majority of issued and outstanding capital stock are present.

The resolution of the shareholders' meeting shall be made into a meeting minutes and shall be executed in accordance with the Article 183 of the Company Law.

CHAPTER IV – DIRECTORS AND COMMITTEE

Article 14 The Company shall have seven (7) ~ nine (9) directors, to be elected from the nominees listed in the roster of director with the candidate nomination system. The term of office for directors and supervisors shall be three (3) years. The directors are eligible for re-election.

The Company may buy the Responsibility Insurance for the Directors who have to be responsible for the damages caused by their duties.

Subject to the Article 14-2 of the Securities and Exchange Act, the Company shall establish three (3) or more independent directors, and shall not less than one-fifth of the total director seats, which should be included in the number of directors designated in the preceding paragraph. With regard to the expertise qualifications, shareholdings, pluralism restrictions, nominations and elections methods and other compliances shall be in accordance with the regulations of the authority of securities.

The directors election of the Company is proceed with cumulative voting system, per share has election rights to elect the number of directors that should be elected, the votes may be focus on one nominator or dispatch to several nominators. The nominators who have majority of votes shall be elected as director.

The Company shall establish Audit Committee. The Audit Committee and its members shall practice the liabilities of the supervisors specified in the Company Law, the Securities and Exchange Act, and other relevant regulations.

Article 15 The Board of Directors shall consist of directors of the Company, and the chairman of the Board of Directors shall be elected by a majority of directors in attendance at a meeting attended by over two-thirds of the Board of Directors. The chairman of the Board of Directors shall represent the Company in external matters.

Article 16 Where the chairman of the Board of Directors is on leave or cannot perform his duties for any reason, an acting chairman shall be designated in accordance with Article 208 of the Company Law. Where a director is unable to attend the meeting of the Board of Directors, he may appoint another director as his proxy to attend the meeting by issuing a letter of proxy. Each director can act as a proxy for only one other director.

The meeting of the Board of Directors is proceeded via visual communication network, then the directors taking part in such a visual communication meeting shall be deemed to have attended the meeting in person.

Article 17 Unless otherwise specified in the Company Law, meetings of the Board of Directors shall be convened by the chairman of the Board of Directors. For convening a meeting of the Board of Directors, a notice shall set forth therein the subject(s) to be discussed at the meeting, such notice shall be given to each director no later than 3 days prior to the scheduled meeting date. The notice of the convening a meeting of the Board of Directors may be delivered by means of written letter, electronic mail, or facsimile transmission to each director.

Unless otherwise provided for in the Company Law, resolutions of the Board of Directors shall be adopted by one-half of the directors at a meeting attended by one-half of the directors.

Article 18 The Company may provide the compensation to the Board of Directors for performing whose duties, no matter whether the Company has profit or suffered loss. The Board of Directors is authorized to determine the said compensation for the directors, taking into account the extent and value of the services provided for the management of the

Company and the standards of the industry within.

Article 19 For the purpose of the operations of the Company, the Board of Directors may establish Remuneration Committee and other functional committee. The establishment and the duties of any relevant committee shall apply to the regulations of the authorities.

CHAPTER V – MANAGERS

Article 20 The Company may one presidents and several vice presidents. The appointment, removal, and compensation of the president and vice presidents shall be made in accordance with Article 29 of the Company Law.

CHPATER VI – ACCOUNTING

Article 21 At the end of each business fiscal year, the following reports shall be prepared by the Board of Directors, and shall be submitted to the shareholders' meeting for approval:

(1) Business Report;
(2) Financial Report;
(3) Proposal of Appropriation of Net Profit or the Covering of Losses.

Article 22 Where there is profit in each fiscal year, after covering the accumulated losses, at least four percent (4%) of the profit shall be distributed as employees' compensation, and not more than eight thousandths (8‰) of the profit shall be distributed as remuneration of directors.

The employees' compensation in the previous section may be distributed in the form of either cash or stock bonus, and may be distributed to the employees of controlling or submissive entities of the Company. Qualification requirements of the employees who are entitled to receive the employees' compensation may be specified by the Board of Directors.

Where the Company has earnings at the end of the fiscal year, after paying all relevant taxes, making up losses of previous year, the Company shall first set aside ten percent (10%) of said earnings as legal reserve, except that such legal reserve amounts to the total paid-in capital. Thereafter, the Company shall set aside or reverse a special reserve in accordance with the applicable laws and regulations. The remainder together with previous year amount, may be proposed by the Board of Directors to the shareholders' meeting for the approval of allocation of shareholders as bonuses. Except distribution of reserve in accordance with competent laws and regulations, the Company shall not pay dividends or bonuses when there is no profit.

Article 23 The dividend policy of the Company depends on the current and future development plan, investment environments, concerning the interest of shareholders, etc.; therefore, share or cash dividends of the Company shall be distributed at least 10 percent (10%) of yearly dividends. For the purpose of having a balance and steady dividend policy, the cash dividends shall not less than ten percent (10%) of the total dividend amount when distributing the dividend to the shareholders, except as otherwise the dividend is decided not to distribute with a consent adopted by the meeting of the Board of Directors and also approved by the shareholders' meeting. Provided the Company has no earning of the fiscal year, the Company shall not distribute share or cash dividends; however, in consideration of the financial, business and operational situations of the

Company, the Company may distribute partial or all the legal reserve and the capital reserve in accordance with the regulations or rules of the relevant authorities.

CHAPTER VII – SUPPLEMENTARY PROVISIONS

Article 24 The Company Law and related regulations shall govern any matter not provided in this Articles of Incorporation.

Article 25 This Articles of Incorporation were approved on December 7, 1978
The first amendment was approved on April 28, 1979
The second amendment was approved on September 27, 1995
The third amendment was approved on May 30, 1996
The fourth amendment was approved on October 28, 1996
The fifth Amendment was approved on November 6, 1996
The sixth amendment was approved on November 18, 1996
The seventh amendment was approved on January 23, 1997
The eighth amendment was approved on May 30, 1997
The ninth amendment was approved on March 5, 1998
The tenth amendment was approved on June 30, 2000
The eleventh amendment was approved on June 29, 2001
The twelfth amendment was approved on June 28, 2002
The thirteenth amendment was approved on June 11, 2003
The fourteenth amendment was approved on June 6, 2005
The fifteenth amendment was approved on May 25, 2007
The sixteenth amendment was approved on May 30, 2011
The seventeenth amendment was approved on May 14, 2012
The nineteenth amendment was approved on May 13, 2015
The twentieth amendment was approved on June 13, 2016
The twenty-first amendment was approved on June 28, 2018
The twenty-second amendment was approved on February 18, 2020
The twenty-third amendment was approved on June 9, 2022

Appendix 2

Impact of Stock Dividend Issuance on the Company's Business Performance, Earnings per Share and Shareholder Return Rate:

Not Applicable

Appendix 3

Weblink International Inc.

Shareholdings of All Directors as of April 1, 2024

Title	Name	Number of Shares
Chairman	Acer Inc. Legal Representative: Jason Chen	48,073,116
Director	Acer Inc. Legal Representative: Dave Lin	48,073,116
Director	Acer Inc. Legal Representative: Meggy Chen	48,073,116
Independent Director	Rex Dang	0
Independent Director	JJ Wang	0
Independent Director	Steven Shaw	0
Independent Director	YR Cheng	0
Total		48,073,116

(1) The current number of issued shares in the Company as of April 1, 2024, is 81,581,430 common shares.

(2) The independent directors elected by the company exceed half of all directors, and an audit committee has been established under the regulation. Therefore, the requirement that the number of shares held by all directors and supervisors should not be less than a certain ratio does not apply.