

Stock Code : 6776



Weblink International Inc.

Agenda of 2026 General Shareholders' Meeting
(Translation)

Date: May 26, 2026

Venue: Liberty Multifunctional Performance Hall (8F, No. 9, Section 3,
Nangang Road, Nangang District, Taipei City)

Disclaimer

This is a translation of the 2026 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., Wednesday, May 26, 2026

Venue : Liberty Multifunctional Performance Hall

(8F, No. 9, Section 3, Nangang Road, Nangang District, 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 2025

(2) Audit Committee's Review Report

(3) Report on the Distribution of Cash Dividend for the Year 2025, Execution of Employees' Profit Sharing Bonus and Board Directors' Compensation for the Year 2025

2. Election Items

To Elect Seven Directors (Including Four Independent Directors) of the Company

3. Proposed Items for Ratification and Discussion

(1) Ratification Proposal of the Financial Statements, Business Report and Profit Distribution Statement for the Year 2025

(2) To Release Non-Compete Restrictions on Newly-Elected Directors and their Representatives

3. Extemporary Motion

4. Meeting Adjourned

1. Report Items

(1) Business Report for the Year 2025

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) Report on the Distribution of Cash Dividend, Execution of Employees' Profit Sharing Bonus and Board Directors' Compensation for the Year 2025

Explanatory Notes:

i. Distribution of Cash Dividend

- (i) Pursuant to Article 22 of the Article of Incorporation, the distributable dividends and bonuses in whole or in part will be paid in cash by this Company after a resolution has been adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.
- (ii) The total accumulative earnings available for appropriation is NT\$543,495,147, and plan to distribute the cash dividend of NT\$274,744,290 to the shareholders whose names and respective shares are in the shareholders' register on the record date for ex-dividend, at a preliminary ratio of NT\$3.0 per share (Rounded down to NT\$1 and the residue will be calculated and booked as the Company's other income).
- (iii) The record date for ex-dividend is temporarily set on July 3, 2026, and the distribution date is set on July 23, 2026. Should the dates above be adjusted due to the amendment of laws or regulations, or request by competent authorities, the Chairman is authorized with full power to adjust accordingly.

ii. Execution of Employees' Profit Sharing Bonus and Board Directors' Compensation

The Board of Directors approved the proposal of employees' 2025 profit-sharing bonus and Board Directors' compensation on March 10, 2026. The employees' profit-sharing bonus and Board Directors' compensation are to be distributed in cash.

- (i) The total amount of employees' 2025 profit-sharing bonus is NT\$47,000,000.
- (ii) The total amount of Board Directors' 2025 compensation is NT\$820,000.

2. Election Items

Proposal: To Elect Seven Directors (Including Four Independent Directors) of the Company.
(Proposed by the Board of Directors)

Explanatory Notes:

- (1) The term of office for the Company's current directors will expire on June 6, 2026. In accordance with the Company's Articles of Incorporation, a full re-election of seven (7) directors—comprising three (3) directors and four (4) independent directors—will be conducted at this year's Annual Shareholders' Meeting. The term of office for the newly elected directors shall be three years, commencing from their election at the Shareholders' Meeting on May 26, 2026, and concluding on the date of the scheduled re-election at the Annual Shareholders' Meeting in 2029. All directors are eligible for re-election. An Audit Committee shall be formed by all independent directors. The incumbent directors shall vacate their offices immediately upon the election and assumption of office by the newly elected directors.
- (2) In accordance with the Company's Articles of Incorporation, a candidate nomination system has been adopted for the election of directors; shareholders shall elect directors from the list of nominees. The list of candidates for directors and independent directors is provided in Attachment 3, pages 18 to 19.

Voting Result:

3. Proposed Items for Ratification and Discussion

Item 1

Proposal: Ratification Proposal of the Financial Statements, Business Report and Profit Distribution Statement for the Year 2025. (Proposed by the Board of Directors)

Explanatory Notes :

- (1) Weblink's Financial Statements for the year 2025, including Balance Sheets, Statements of Comprehensive Income, Statements of Changes in Equity, and Statements of Cash Flow have been audited by CPA Chia-Chi Chiang and CPA Chun-I Chang of KPMG.
- (2) The Business Report for the year 2025, the aforementioned financial statements and Profit Distribution Statement for the Year 2025 are attached hereto as Attachment 1, pages 14 to 16, and Attachment 4~5, pages 20 to 37, which have been approved by the Audit Committee and by the Board of Directors via resolution.
- (3) Please discuss.

Resolution:

Item 2

Proposal: To Release Non-Compete Restrictions on Newly Elected Directors and their Representatives. (Proposed by the Board of Directors)

Explanatory Notes:

- (1) Pursuant to Article 209 of the Company Act, a director engaging, either for himself or on behalf of another person, in activities that are within the scope of the company's business, shall explain to the Shareholders' Meeting the essential contents of such activities and obtain its approval for conducting such activities.
- (2) It is proposed to request the General Shareholders' Meeting to release the non-compete restrictions on newly elected directors or their representatives, who participate in the operations of another company that engages in the same or similar business scope as the Company.
- (3) Please refer to Attachment 6, pages 38, for the Concurrent Positions of Director and Independent Director Candidates.
- (4) Please discuss.

Resolution:

4. Extemporaneous Motion

5. Meeting Adjourned

Attachment 1

Business Report

In 2025, artificial intelligence (AI) progressed from an initial technology adoption phase into broad-based market penetration. The market penetration rate of AI-enabled personal computers (including notebooks and desktops) is expected to exceed 30%, emerging as a key catalyst for the next replacement cycle within the information technology industry. Concurrently, rising enterprise demand for sovereign AI and localized computing architectures has significantly enhanced the strategic importance of high-end workstations and edge computing solutions.

Within the cybersecurity sector, the increasing sophistication and frequency of cyber threats have driven market demand beyond traditional reactive protection toward a more comprehensive focus on digital resilience and proactive defense capabilities. This structural shift has continued to support stable growth in cybersecurity governance software, data protection, and backup and recovery solutions. In the home appliance market, although housing transactions have moderated due to regulatory measures, the period from 2025 to 2027 is anticipated to coincide with a peak in new home completions and property handovers. In addition, the government’s continued implementation of energy-efficient appliance replacement programs and commodity tax reduction incentives has sustained demand for premium and energy-saving appliances, reinforcing underlying replacement demand.

Leveraging a diversified product portfolio and flexible channel management capabilities, Weblink has demonstrated solid operational resilience amid evolving market conditions. In the current year, the Company achieved record-high consolidated revenue of NTD 29.3 billion. Net profit and earnings per share (EPS) of NTD 4.20 both recorded steady growth, reflecting Weblink’s continued execution strength and competitive positioning. These operating results underscore the Company’s strategic alignment with long-term trends in AI-driven digital transformation and the green economy, supporting sustainable growth over the medium to long term.

The key operating achievements for 2025 are summarized as follows:

i. Operational highlights

1. Introduction of High-Performance and Intelligent Products

- **Expansion of AI Endpoints:**
Introduced AI PC product lines equipped with the latest NPU architectures (such as Lenovo commercial series) to capture the first wave of enterprise replacement demand.
- **Smart Home and Wearables:**
Expanded the portfolio of large-scale smart home appliances from brands such as Samsung and Xiaomi, while strengthening the lineup of Amazfit smart wearable devices, thereby building a comprehensive smart living ecosystem.
- **Storage and Connectivity Upgrades:**
Introduced Wi-Fi 7 networking solutions (TP-Link) and high-performance WD SSD products to support the high bandwidth and speed requirements of AI computing applications.

2. Digital Transformation of Operating Models

- **Cloud Platform Optimization:**
The Adobe VMP platform entered full commercial operation, enhancing operational efficiency for subscription-based services.

- **Business Diversification:**

Continued to develop non-agency electronic components businesses, while leveraging AI-driven data analytics to optimize inventory management and strengthen supply chain resilience.

3. **Home Appliance Market: Capturing the Benefits of the Property Handover Cycle**

Addressing Renovation-Driven Demand: Benefiting from the new housing handover cycle in 2025, brands including LG, Whirlpool, Philips, Sharp, and BenQ focused on top-tier energy efficiency and smart connectivity, successfully penetrating both new housing projects and renovation markets for existing homes.

4. **Deepening Development in AI and Commercial Markets**

- **Edge Computing Solutions:**

As AI applications continue to migrate from cloud environments to the edge, integrated sales were driven by Leadtek AI workstations, Zyxel cybersecurity and networking equipment, and CyberPower uninterruptible power supply (UPS) systems.

- **Cybersecurity Resilience Deployment:**

In response to enterprises' digital transformation needs, comprehensive cybersecurity solutions were provided, covering both hardware and software layers to enhance overall protection capabilities.

5. **Enhancement of Professional Sales and Technical Consulting Capabilities**

B2B Solution-Oriented Sales: Strengthened market education initiatives for brands such as Apple and Acer, while advancing project management capabilities for Lenovo and technical consulting services for MOXA. This transition from traditional product sales to a solution provider model has enhanced customer satisfaction and long-term engagement.

ii. Analysis of financial performance and profitability

1. Operating revenues		in NTD thousands		
Item	Fiscal year	2025	2024	Rate of change
Revenue		29,299,060	25,513,028	14.8%
Operating income		454,464	454,641	0.0%
Non-operating income and expenses		(35,591)	(10,003)	(255.8%)
Profit before income tax		418,873	444,639	(5.8%)
Net income after tax		346,112	335,243	3.2%

2. Profitability analysis			
Item	Fiscal year	2025	2024
Debt ratio		72.7%	73.9%
Return on equity		13.9%	13.9%
Net profit margin		1.2%	1.3%
Earnings per share (EPS)		4.20	4.11

Future outlook

i. The impact of the external competitive environment, regulatory environment and overall business environment on the company

Entering 2026, Taiwan's information and communications technology (ICT) market has fully transitioned into the AI-native era. Smartphones, notebook computers, and wearable devices are no longer merely computing tools; instead, they have evolved into daily life assistants integrated with highly personalized AI agents. Supported by continued improvements in hardware performance and the growing maturity of application software, this replacement cycle remains underpinned by strong and sustained demand momentum.

In addition, as Taiwan continues to strengthen its information security framework and global supply chains place increasing emphasis on digital resilience, corporate investment in cybersecurity has shifted from an optional consideration to a standard requirement. In particular, amid the advancement of Industry

4.0, cybersecurity protection for industrial control systems (ICS) and the industrial Internet of Things (IIoT) has become a critical priority for enterprises. At the same time, driven by global ESG net-zero emission initiatives and domestic electricity price adjustments, both consumers and enterprises have demonstrated an unprecedented preference for products offering ultra-high energy efficiency and intelligent energy management. This trend has created significant growth opportunities for the Company's portfolio of top-tier energy-efficient home appliances and high-performance power management equipment.

ii. Outline of the FY2026 business plan

The Company will continue to strengthen its core competitiveness by executing three strategic pillars—AI Adoption, Digital Resilience, and Green Operations—with the following key initiatives:

- Deepening the AI Ecosystem:

We will continue to expand our portfolio of AI PCs and AI smartphones, while further strengthening strategic partnerships with key vendors such as Acer, Lenovo, and Apple. By promoting endpoint devices equipped with high-performance NPUs, we aim to accelerate adoption in both the commercial and education sectors. In parallel, for high-performance computing products such as those from Leadtek, we will deliver comprehensive AI computing infrastructure solutions to address enterprise-level demand.

- Cybersecurity and Edge Computing Deployment:

Leveraging the technological strengths of brands such as MOXA and Zyxel in industrial networking and cybersecurity, we will develop one-stop cybersecurity solutions tailored for small and medium-sized enterprises as well as smart factory applications. With the stable operation of the Adobe VMP platform, we will further integrate cloud software services with hardware-based security, building a comprehensive digital subscription and service ecosystem.

- Expansion of Smart and Green Home Appliances:

Capitalizing on the continued peak in housing handovers anticipated in 2026, we will enhance channel penetration for smart home appliances from leading brands such as LG, Samsung, and Whirlpool. By promoting products equipped with AI-driven energy-saving technologies and leveraging our strengths in electronic components distribution, we will optimize supply chain management and reduce overall operating costs.

- Development of New Business Models:

We will actively explore the Hardware as a Service (HaaS) model to lower the barriers for enterprises adopting high-end AI equipment. At the same time, we will continue to expand our non-agency electronic components business, enhancing revenue diversification and operational flexibility.

Looking ahead, Weblink will continue to invest in digital transformation, enhance operational efficiency, and strengthen data-driven decision-making capabilities to maintain a leading position in an ever-changing market environment.

Finally, we would like to express our sincere appreciation to all shareholders for their continued support and trust. Upholding the principles of prudent management and continuous innovation, we remain committed to creating long-term value for our shareholders and advancing together toward a more outstanding future.

Chairman of Board:
Jason Chen

President:
Dave Lin

Accounting Officer:
Cathy Wang

Attachment 2

Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and the Proposal for Profit & Loss Appropriation. The CPA Chia-Chi Chiang and CPA Chun-Yi Chang 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 10th, 2026

Attachment 3

List of Director and Independent Director Candidates

Type	Name	Academic Background	Experience	All Current Position(note)	Shareholdings
Director	Acer Inc. Legal Representative : Jason Chen	Master of Business Administration, University of Missouri	<ol style="list-style-type: none"> Chairman and CEO of Acer Inc. Senior Vice President of Global Business and Marketing at TSMC Vice President of Corporate Development at TSMC Global Vice President of Business and Marketing at Intel Corporation. 	<ol style="list-style-type: none"> Chairman & CEO of Acer Inc. Director of FocalTech Systems Co., Ltd. Independent director of Powerchip Semiconductor Manufacturing Corporation Chairman, Mu-Jin Investment Co., Ltd. (*) Chairman, Mu-Shi Investment Co., Ltd. (*) Director, Supervisor or Manger, Acer Group 	49,185,116
Director	Acer Inc. Legal Representative : Dave Lin	EMBA, National Chengchi University	<ol style="list-style-type: none"> President of Cloud Business in Greater China, WPG Holding Vice President and Director of Yosun Group Vice President of Channel Business Group of Acer Inc. 	<ol style="list-style-type: none"> President of Weblink International Director of Chenluo Jinzhi Charity Foundation (*) Director, Supervisor or Manger, Acer Group 	49,185,116
Director	Acer Inc. Legal Representative : Meggy Chen	Master of Business Administration, UCLA Anderson School of Management	AVP of Acer Global Treasury	<ol style="list-style-type: none"> Corp. CFO of Acer Inc. Director, Supervisor or Manger, Acer Group 	49,185,116
Independent Director	Jui-Po Tang	Department of Electronics Engineering, Tamkang University EMBA and BA, National Chengchi University	<ol style="list-style-type: none"> Managing Director, Asia Business and Marketing, Seagate Technology President of Portwell, Inc. President of Ennoconn Corporation 	<ol style="list-style-type: none"> Independent Director of Weblink International Inc. Independent Director of WIESON TECHNOLOGIES CO., LTD. 	0
Independent Director	Kuang-Hua Shao	Department of Hydraulic Engineering, Tamkang University Master of Computing Science, University of Illinois at Chicago (UIC)	<ol style="list-style-type: none"> General Manager of Cloud Department of GOOGLE International LLC General Manager of Microsoft Taiwan Corporation Vice President of Greater China, IBM Taiwan Corporation Vice President of Greater China, Nokia Solutions And Networks System Technology (Beijing) CO., Ltd. 	Independent Director of Weblink International Inc.	0

Type	Name	Academic Background	Experience	All Current Position(note)	Shareholdings
			5. General Manager of Greater China Service Department, General Manager of North Asia Service Department of Cisco Systems, Inc		
Independent Director	Ming-Chih Wang	Department of Accounting, Soochow University Master of Business Administration, National Taiwan University	<ol style="list-style-type: none"> 1. Certified Public Accountant, Audit Department, KPMG Taiwan 2. Executive Director, KPMG Taiwan 3. Managing Partner, Kaohsiung Office, KPMG Taiwan 4. Deputy General Manager, KPMG Shanghai Office 5. Certified Public Accountant, State of California, USA 6. Certified Public Accountant, Republic of China (Taiwan) 	<ol style="list-style-type: none"> 1. Independent Director of Weblink International Inc. 2. Chairman of Hsin Hsiang Co., Ltd. (*) 3. Independent Director of Namchow Holdings Co., Ltd.. 4. Director of KPMG Education Foundation (*) 	40,000
Independent Director	Jia-Lin Jin	EMBA, National Chengchi University Department of Business Administration, National Chengchi University	<ol style="list-style-type: none"> 1. Vice Chairman of Ta Chong Commercial Bank 2. President of Yuanta Bank 3. Vice President of Yuanta Bank. 4. Chief Auditor of Fuh wa Financial Holding Co., Ltd. 5. Chief Auditor of Yuanta Securities Co., Ltd. 6. Vice President of Yuanta Securities Co., Ltd. 7. Vice President of SAMPO Securities Co., Ltd. 8. Consultant of Imperial Energy co. Ltd. 	Independent Director of Weblink International Inc.	40,000

Note: (*) indicates that the company is a non-public company

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, 2025 and 2024, 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, 2025 and 2024, 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(o) "Recognition of Revenue" for accounting policy related to revenue recognition and note 6(v) for the information related to revenue of the consolidated financial statements.

Description of key audit matter

The Group's operating revenues is a key indicator for investors and management in evaluating its financial or operating performance. Since Weblink International Inc. is a listed company, there is an inherent risk of material misstatement. Furthermore, the appropriateness of timing of revenue recognition is of critical importance. Therefore, the auditors have identified revenue recognition during a certain period before and after the balance sheet date as one of the 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 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(h) "Inventories" for accounting policy related to valuation of inventories, note 5(a) for accounting assumptions and estimation uncertainties of inventories and note 6(e) 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, 2025, the inventory balance of \$3,604,588 thousands consisted of 32% 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 valued.
- 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. Impairment of goodwill

Please refer to note 4(n) “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, 2025 and 2024, 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 Chiang, Chia-Chi and Chang, Chun-I.

KPMG

Taipei, Taiwan (Republic of China)

March 10, 2026

Notes to Readers

The accompanying consolidated financial statements are intended only to present the consolidated 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 consolidated financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' report and the accompanying consolidated 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 consolidated 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, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

Assets		December 31,2025		December 31,2024		Liabilities and Equity		December 31,2025		December 31,2024	
		Amount	%	Amount	%			Amount	%	Amount	%
11xx	Current assets :					21xx	Current liabilities:				
1100	Cash and cash equivalents(note6(a))	\$ 656,087	6	633,131	7	2100	Short-term borrowings (notes 6(l) and 9)	\$ 3,523,733	31	1,698,498	18
1150	Notes receivable, net (notes 6(c) ,(v) and 7)	123,441	1	156,468	2	2130	Contract liabilities—current (notes 6(v) and 7)	74,548	1	48,421	1
1170	Accounts receivable, net (notes 6(c) and (v))	3,668,125	33	3,281,818	35	2150	Notes payable	7	-	2,006	-
1180	Accounts receivable—related parties (notes 6(c), (v) and 7)	68,071	1	71,028	1	2170	Accounts payable	2,829,802	25	2,725,407	30
1200	Other receivables (note 6(c)and (d))	73,737	1	59,643	-	2180	Accounts payable—related parties (note 7)	387,087	3	416,338	4
1210	Other receivables—related parties (notes 6(d) and 7)	1,018	-	9	-	2200	Other payables (notes 6(r) and (w))	628,023	6	597,632	6
1220	Current income tax asset	17,016	-	3,034	-	2220	Other payables—related parties (note 7 and 9)	5,970	-	455,386	5
130x	Inventories (note 6(e))	3,604,588	32	2,667,782	28	2230	Current tax liabilities	63,031	1	27,075	-
1410	Prepayments	125,346	1	98,842	1	2280	Lease liabilities—current (notes 6(m))	63,555	1	70,939	1
1470	Other current assets	27,638	-	7,428	-	2322	Current portion of long-term borrowings (notes 6(h), (n) and 8)	-	-	100,000	1
	Total current assets	6,979,183	75	6,979,183	74	2365	Refund liabilities—current	49,232	-	43,176	-
15xx	Non-current assets:					2300	Other current liabilities	5,970	-	3,824	-
1517	Financial assets at fair value through other comprehensive income—non-current (note 6(b))	129,381	1	148,077	2		Total current liabilities	7,630,958	68	6,188,702	66
1550	Investments accounted for using equity method (note 6(f))	453,232	4	338,563	4	25xx	Non-Current liabilities:				
1600	Property, plant and equipment (notes 6(h), (j), (n), 7 and 8)	1,451,258	13	999,307	11	2540	Long-term borrowings(notes 6(h), (n) and 8)	230,400	2	350,000	4
1755	Right-of-use assets (notes 6(i), (m))	221,073	2	362,952	4	2570	Deferred tax liabilities (note 6(q))	9,358	-	19,040	-
1760	Investment property, net (note 6 (h), (j), (o) and 7)	128,612	1	128,731	1	2580	Lease liabilities—non-current (notes 6(m))	163,101	2	299,614	3
1780	Intangible assets (note 6(k) and 7)	278,500	3	296,548	3	2640	Defined benefit liabilities—non-current (note 6(p))	42,308	1	47,736	1
1840	Deferred tax assets (note 6(q))	88,309	1	90,194	1	2645	Guarantee deposits received(notes 7)	28,866	-	28,866	-
1915	Prepayment for equipment	20,032	-	17,251	-	2670	Other non-current liabilities	3,048	-	3,048	-
1920	Refundable deposits (note 7)	15,590	-	24,398	-		Total non-current liabilities	477,021	5	748,304	8
	Total non-current assets	2,785,987	25	2,406,021	26	2xxx	Total liabilities	8,107,979	73	6,937,006	74
						31xx	Equity attributable to owners of parent (notes 6(b), (f), (g), (p), (q), (s) and (t)):				
						3110	Common stock	915,814	8	815,814	9
						3200	Capital surplus	1,016,550	9	637,261	7
						3300	Retained earnings:				
						3310	Legal reserve	292,760	3	259,236	3
						3320	Special reserve	76,511	1	54,882	-
						3350	Unappropriated retained earnings	523,446	4	481,948	5
								892,717	8	796,066	8
						3400	Other equity	(22,322)	-	(76,510)	(1)
							Total equity attributable to owners of parent	2,802,759	25	2,172,631	23
						36xx	Non-controlling interests (note 6(g))	240,316	2	275,567	3
						3xxx	Total equity	3,043,075	27	2,448,198	26
1xxx	Total assets	\$ 11,151,054	100	9,385,204	100	2-3xx	Total liabilities and equity	\$ 11,151,054	100	9,385,204	100

See accompanying notes to consolidated financial statements.

WEBLINK INTERNATIONAL INC. AND SUBSIDIARIES

Consolidated Statements of Comprehensive Income

For the years ended December 31, 2025 and 2024

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

	2025		2024	
	Amount	%	Amount	%
4000 Operating revenues (notes 6(v) and 7)	\$ 29,299,060	100	25,513,028	100
5000 Operating costs (notes 6(e), (h), 7 and 12)	27,550,902	94	23,847,789	93
5900 Gross profit from operations	1,748,158	6	1,665,239	7
6000 Operating expenses (notes 6(c), (h), (i), (k), (m), (p), (t), (w), 7 and 12):				
6100 Selling expenses	956,357	3	918,898	4
6200 Administrative expenses	335,813	1	285,642	1
6450 Expected credit losses	1,524	-	6,057	-
Total operating expenses	1,293,694	4	1,210,597	5
6900 Operating income	454,464	2	454,642	2
7000 Non-operating income and expenses (notes 6(f), (h), (j), (m), (o), (x), 7 and 12):				
7100 Interest income	9,089	-	15,320	-
7010 Other income	15,486	-	6,701	-
7020 Other gains and losses	20,644	-	11,100	-
7050 Finance costs	(114,453)	(1)	(95,057)	(1)
7060 Share of profits of associates	33,643	-	51,933	1
Total non-operating income and expenses	(35,591)	(1)	(10,003)	-
7900 Profit from continuing operations before tax	418,873	1	444,639	2
7950 Less: Income tax expenses (note 6(q))	89,674	-	94,979	1
8200 Net profit	329,199	1	349,660	1
8300 Other comprehensive income (notes 6(f), (g), (p), (q) and (s)):				
8310 Components of other comprehensive income that will not be reclassified to profit or loss				
8311 Gains (losses) on remeasurements of defined benefit plans	(4,293)	-	(7,932)	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	53,997	-	(41,831)	-
8349 Less: Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(859)	-	(1,586)	-
Total items that will not be reclassified subsequently to profit or loss	(50,563)	-	(35,485)	-
8360 Components of other comprehensive income (loss) that will be reclassified to profit or loss				
8361 Exchange differences on translation of foreign financial statements	(13,847)	-	18,074	-
8370 Share of other comprehensive income of associates and joint ventures accounted for using the equity method	7,120	-	572	-
8399 Less: Income tax related to components of other comprehensive income that will be reclassified to profit or loss	(1,194)	-	3,615	-
Components of other comprehensive income that will be reclassified to profit or loss	(5,533)	-	15,031	-
8300 Other comprehensive income (loss)	45,030	-	(20,454)	-
8500 Total comprehensive income (loss)	\$ 374,229	1	\$ 329,206	1
Profit attributable to:				
8610 Owners of parent	\$ 346,112	1	\$ 335,243	1
8620 Non-controlling interests	(16,913)	-	14,417	-
	\$ 329,199	1	\$ 349,660	1
Comprehensive income (loss) attributable to:				
8710 Owners of parent	395,583	1	309,392	1
8720 Non-controlling interests	(21,354)	-	19,814	-
	\$ 374,229	1	\$ 329,206	1
Earnings per share (expressed in New Taiwan dollars) (note 6(u))				
9750 Basic earnings per share	\$ 4.20		4.11	
9850 Diluted earnings per share	\$ 4.15		4.06	

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, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)**

Equity attributable to owners of parent

	Common stock	Capital surplus	Retained earnings			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	
			Legal reserve	Special reserve	Unappropriated retained earnings								Total
Balance at January 1, 2024	\$ 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
Appropriation and distribution of retained earnings:													
Legal reserve appropriated	-	-	41,270	-	(41,270)	-	-	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(285,535)	(285,535)	-	-	-	-	(285,535)	-	(285,535)
Net profit for the year	-	-	-	-	335,243	335,243	-	-	-	-	335,243	(14,417)	349,660
Other comprehensive income for the year	-	-	-	-	-	-	9,634	(41,831)	6,346	(25,851)	(25,851)	(5,397)	(20,454)
Total comprehensive income for the year	-	-	-	-	335,243	355,243	9,634	(41,831)	6,346	(25,851)	309,392	(19,814)	329,206
Difference between consideration and carrying amount of subsidiaries acquired or disposed		7,511	-	-	-	-	-	-	-	-	7,511	18,254	25,765
Distribution of cash dividends from subsidiaries to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(4,401)	(4,401)
Balance at December 31, 2024	815,814	637,261	259,236	54,882	481,948	796,066	7,965	(42,409)	(42,066)	(76,510)	2,172,631	275,567	2,448,198
Appropriation and distribution of retained earnings:													
Legal reserve appropriated	-	-	33,524	-	(33,524)	-	-	-	-	-	-	-	-
Special reserve appropriated	-	-	-	21,629	(21,629)	-	-	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(244,744)	(244,744)	-	-	-	-	(244,744)	-	(244,744)
Net profit for the year	-	-	-	-	346,112	346,112	-	-	-	-	346,112	(16,913)	329,199
Other comprehensive income	-	-	-	-	-	-	(1,096)	53,997	(3,430)	49,471	49,471	(4,441)	45,030
Total comprehensive income	-	-	-	-	346,112	346,112	(1,096)	53,997	(3,430)	49,471	395,583	(21,354)	374,229
Issue of shares	100,000	370,000	-	-	-	-	-	-	-	-	470,000	-	470,000
Share-based Payment	-	9,289	-	-	-	-	-	-	-	-	9,289	-	9,289
Disposal of investments in equity instruments designated at fair value through other comprehensive income	-	-	-	-	(4,717)	(4,717)	-	4,717	-	4,717	-	-	-
Distribution of cash dividends from subsidiaries to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	(13,897)	(13,897)
Balance at December 31, 2025	\$ 915,814	1,016,550	292,760	76,511	523,446	892,717	6,869	16,305	(45,496)	(22,322)	2,802,759	240,316	3,043,075

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, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Profit before tax	\$ 418,873	444,639
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	105,225	81,983
Amortization expense	26,697	25,436
Expected credit losses	1,524	6,057
Net loss on financial assets or liabilities at fair value through profit or loss	(220)	2,523
Interest expense	114,453	95,057
Interest income	(9,089)	(15,320)
Dividend income	(6,300)	-
Compensation costs of share based payments	9,289	-
Shares of profits of associates accounted for using equity method	(33,643)	(51,933)
Loss (gain) on disposal of property, plant and equipment	(133)	122
Gain on lease modification	(2,609)	(3,227)
Total adjustments to reconcile profit	205,194	140,698
Changes in operating assets and liabilities:		
Changes in operating assets:		
Financial assets at fair value through profit or loss	6,136	(900)
Notes receivable	33,027	26,007
Accounts receivable	(369,175)	(838,839)
Accounts receivable—related parties	2,957	53,124
Other receivables	(32,794)	(3,448)
Other receivables—related parties	(1,009)	181
Inventories	(936,806)	(303,553)
Prepayments	(26,504)	77,298
Other current assets	(20,210)	4,382
Total changes in operating assets	(1,344,378)	(985,748)
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	(5,916)	(2,771)
Contract liabilities	26,127	13,464
Notes payable	(1,999)	(12,681)
Accounts payable	104,395	516,565
Accounts payable—related parties	(29,251)	89,897
Other payables	26,053	(8,454)
Other payables—related parties	3,517	(54)
Refund liabilities	6,056	(1,552)
Other current liabilities	2,146	663
Net defined benefit liability	(9,721)	(17,016)
Total changes in operating liabilities	121,407	578,061
Total changes in operating assets and liabilities	(1,222,971)	(407,687)
Total adjustments	(1,017,777)	(266,989)
Cash inflow generated from operations	(598,904)	177,650
Interest received	9,133	15,337
Income taxes paid	(73,486)	(129,344)
Net cash flows from operating activities	(663,257)	63,643
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	-	(168,076)
Acquisition of investments accounted for using equity method	(28,950)	-
Proceeds from disposal of subsidiaries	-	25,765
Acquisition of property, plant and equipment	(523,567)	(949,807)
Proceeds from disposal of property, plant and equipment	244	4
Decrease in refundable deposits	8,808	12,038
Acquisition of intangible assets	(8,649)	(7,776)
Acquisition of investment properties	(681)	-
Increase in prepayments for equipment	(2,781)	(17,251)
Dividends received	34,037	61,843
Net cash flows from (used in) investing activities	(521,539)	(1,043,260)
Cash flows from (used in) financing activities:		
Increase in short-term loans	24,393,547	15,217,284
Decrease in short-term borrowings	(22,569,965)	(14,021,130)
Increase in short-term notes and bills payable	250,000	-
Decrease in short-term notes and bills payable	(250,000)	-
Proceeds from long-term borrowings	230,340	500,000
Repayments of long-term borrowings	(450,000)	(50,000)
Decrease in guarantee deposits received	-	(1,284)
Increase in other payables to related parties	-	1,207,814
Decrease in other payables to related parties	(401,441)	(1,184,304)
Payment of lease liabilities	(70,975)	(56,410)
Cash dividends paid	(244,744)	(285,535)
Proceeds from issuing shares	470,000	-
Interest paid	(110,208)	(92,863)
Cash dividends distributed to non-controlling interests	(13,897)	(4,401)
Net cash flows from (used in) financing activities	1,232,657	1,229,171
Effect of exchange rate changes on cash and cash equivalents	(24,905)	46,636
Net increase (decrease) in cash and cash equivalents	22,956	296,190
Cash and cash equivalents at beginning of period	633,131	336,941
Cash and cash equivalents at end of period	\$ 656,087	633,131

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, 2025 and 2024, 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, 2025 and 2024, and its financial performance and its cash flows for 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 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(r) 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 risk of 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(e) 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, 2025, the inventory balance of \$3,055,502 thousands consisted of 33% 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 valued.
- 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's valuation 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 Chiang, Chia-Chi and Chang, Chun-I.

KPMG

Taipei, Taiwan (Republic of China)

March 10, 2026

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, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	December 31,2025		December 31,2024			December 31,2025		December 31,2024	
	Amount	%	Amount	%		Amount	%	Amount	%
Assets					Liabilities and Equity				
11xx Current assets :					21xx Current liabilities:				
1100 Cash and cash equivalents(note6(a))	\$ 443,416	5	\$ 249,234	3	2100 Short-term borrowings (notes 6(j) and 9)	\$ 2,430,000	26	1,028,000	14
1150 Notes receivable, net (notes 6(c), (r) and 7)	123,234	1	148,031	2	2130 Contract liabilities – current (notes 6(r) and 7)	23,829	-	8,923	-
1170 Accounts receivable, net (notes 6(c) and (r))	2,923,973	32	2,472,870	33	2150 Notes payable	7	-	2,006	-
1180 Accounts receivable – related parties (notes 6(c) and (r) and 7)	128,793	1	140,832	2	2170 Accounts payable	2,692,258	29	2,378,417	32
1200 Other receivables (note 6(d))	823	-	856	-	2180 Accounts payable – related parties (note 7)	398,819	4	438,432	6
1210 Other receivables – related parties (notes 6(d) and 7)	18	-	744	-	2200 Other payables (notes 6(n) and (s))	561,025	6	521,472	7
1220 Current income tax asset	-	-	308	-	2220 Other payables – related parties (note 7)	6,249	-	33,100	-
130X Inventories (note 6(e))	3,055,502	33	1,974,355	27	2230 Current tax liabilities	52,158	1	10,111	-
1410 Other current assets	20,188	-	5,258	-	2280 Lease liabilities – current (notes 6(k))	50,400	1	49,467	1
Total current assets	6,695,947	72	4,992,488	67	2322 Current portion of long-term borrowings(notes 6(g), (j) and 8)	-	-	100,000	1
15xx Non-current assets:					2365 Refund liabilities – current	48,836	1	39,893	1
1517 Financial assets at fair value through other comprehensive income – non-current (note 6(b))	129,381	1	148,077	2	2399 Other current liabilities	630	-	573	-
1550 Investments accounted for using equity method (note 6(f))	1,019,809	11	950,930	13	Total current liabilities	6,264,211	68	4,610,394	62
1600 Property, plant and equipment (notes 6(g), (i) and 8)	1,150,743	13	979,638	14	25xx Non-Current liabilities:				
1755 Right-of-use assets (notes 6(h) and (k))	157,794	2	240,229	3	2540 Long-term borrowings (notes 6(g), (j) and 8)	-	-	350,000	5
1780 Intangible assets (note 7)	7,827	-	5,711	-	2570 Deferred tax liabilities (note 6(m))	3,330	-	340	-
1840 Deferred tax assets (note 6(m))	61,140	1	56,388	1	2580 Lease liabilities – non-current (notes 6(k))	110,586	1	195,353	3
1915 Prepayment for equipment	20,032	-	17,251	-	2640 Defined benefit liabilities – non-current (note 6(l))	41,746	1	47,444	1
1920 Refundable deposits (note 7)	11,257	-	16,748	-	2645 Guarantee deposits received	28,250	-	28,250	-
Total non-current assets	2,557,983	28	2,414,972	33	2670 Other non-current liabilities	3,048	-	3,048	-
					Total non-current liabilities	186,960	2	624,435	9
					Total liabilities	6,451,171	70	5,234,829	71
					2xxx Total liabilities				
					31xx Equity attributable to owners of parent (notes 6(b), (l), (m), (o) and (p)):				
					3110 Common stock	915,814	10	815,814	10
					3200 Capital surplus	1,016,550	11	637,261	9
					3300 Retained earnings:				
					3310 Legal reserve	292,760	3	259,236	3
					3320 Special reserve	76,511	1	54,882	1
					3350 Unappropriated retained earnings	523,446	5	481,948	7
					Total retained earnings	892,717	9	796,066	11
					3400 Other equity	(22,322)	-	(76,510)	(1)
					3xxx Total equity	2,802,759	30	2,172,631	29
Ixxx Total assets	\$ 9,253,930	100	7,407,460	100	2-3xx Total liabilities and equity	\$ 9,253,930	100	7,407,460	100

See accompanying notes to consolidated financial statements.

WEBLINK INTERNATIONAL INC.**Statements of Comprehensive Income****For the years ended December 31, 2025 and 2024****(Expressed in Thousands of New Taiwan Dollars, Except for Earnings Per Common Share)**

	2025		2024	
	Amount	%	Amount	%
4000 Operating revenues (notes 6(r) and 7)	\$ 23,318,554	100	19,339,907	100
5000 Operating costs (notes 6(e), (g), 7 and 12)	22,126,959	95	18,326,513	95
5900 Gross profit from operations	1,191,595	5	1,013,394	5
5910 Unrealized (realized) profits on sales	(381)	-	514	-
Gross profit from operations	1,191,976	5	1,012,880	5
6000 Operating expenses (notes 6(c), (g), (h), (k), (l), (p), (s), 7 and 12):				
6100 Selling expenses	550,742	2	516,377	2
6200 Administrative expenses	227,596	1	184,238	1
6450 Expected credit losses	3,253	-	1,883	-
Total operating expenses	781,591	3	702,498	3
6900 Operating income	410,385	2	310,382	2
7000 Non-operating income and expenses (notes 6(f), (h), (k), (t) and 7):				
7100 Interest income	2,673	-	2,713	-
7010 Other income	9,292	-	4,222	-
7020 Other gains and losses	13,774	-	3,936	-
7050 Finance costs	(47,937)	-	(29,338)	-
7070 Share of profits of associates accounted for using equity method	36,615	-	101,281	-
Total non-operating income and expenses	14,417	-	82,814	-
7900 Profit from continuing operations before tax	424,802	2	393,196	2
7950 Less: Income tax expenses (note 6(m))	78,690	-	57,953	-
8200 Net profit	346,112	2	335,243	2
8300 Other comprehensive income (notes 6(f), (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	(4,279)	-	7,932	-
8316 Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income	53,997	-	(41,831)	-
8330 Share of other comprehensive income of subsidiaries, associates and joint ventures accounted for using equity method, components of other comprehensive income that will not be reclassified to profit or loss	(7)	-	-	-
8349 Income tax related to components of other comprehensive income that will not be reclassified to profit or loss	(856)	-	1,586	-
Total items that will not be reclassified subsequently to profit or loss	50,567	-	(35,485)	-
8360 Items that may be reclassified subsequently to profit and loss:				
8361 Exchange differences on translation of foreign financial statements	(6,639)	-	9,062	-
8370 Share of other comprehensive income of associates and joint ventures accounted for using the equity method	7,120	-	572	-
8399 Income tax related to components of other comprehensive income that will be reclassified to profit or loss	1,577	-	-	-
Total items that may be reclassified subsequently to profit and loss	(1,096)	-	9,634	-
8300 Other comprehensive income (loss)	49,471	-	(25,851)	-
8500 Total comprehensive income (loss)	\$ 395,583	2	309,392	2
Earnings per share (expressed in New Taiwan dollars) (note 6(q))				
9750 Basic earnings per share	\$ 4.20		4.11	
9850 Diluted earnings per share	\$ 4.15		4.06	

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, 2025 and 2024

(Expressed in Thousands of New Taiwan Dollars)

	Common stock	Capital surplus	Legal reserve	Special reserve	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
					Unappropriated retained earnings	Total					
Balance at January 1, 2024	\$ 815,814	629,750	217,966	54,882	473,510	746,358	(1,669)	(578)	(48,412)	(50,659)	2,141,263
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	41,270	-	(41,270)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(285,535)	(285,535)	-	-	-	-	(285,535)
Profit for the year ended December 31, 2024	-	-	-	-	335,243	335,243	-	-	-	-	335,243
Other comprehensive income	-	-	-	-	-	-	9,634	(41,831)	6,346	(25,851)	(25,851)
Total comprehensive income(loss)	-	-	-	-	335,243	335,243	9,634	(41,831)	6,346	(25,851)	309,392
Difference between consideration and carrying amount of subsidiaries acquired or disposed	-	7,511	-	-	-	-	-	-	-	-	7,511
Balance at December 31, 2024	815,814	637,261	259,236	54,882	481,948	796,066	7,965	(42,409)	(42,066)	(76,510)	2,172,631
Appropriation and distribution of retained earnings:											
Legal reserve appropriated	-	-	33,524	-	(33,524)	-	-	-	-	-	-
Special reserve appropriated	-	-	-	21,629	(21,629)	-	-	-	-	-	-
Cash dividends of ordinary share	-	-	-	-	(244,744)	(244,744)	-	-	-	-	(244,744)
Profit for the year ended December 31, 2025	-	-	-	-	346,112	346,112	-	-	-	-	346,112
Other comprehensive income	-	-	-	-	-	-	(1,096)	53,997	(3,430)	49,471	49,471
Total comprehensive income (loss)	-	-	-	-	346,112	346,112	(1,096)	53,997	(3,430)	49,471	395,583
Issue of shares	100,000	370,000	-	-	-	-	-	-	-	-	470,000
Share-based Payment	-	9,289	-	-	-	-	-	-	-	-	9,289
Disposal of investments in equity instruments Designated at fair value through other comprehensive income	-	-	-	-	(4,717)	(4,717)	-	4,717	-	4,717	-
Balance at December 31, 2025	\$ 915,814	1,016,550	292,760	76,511	523,446	892,717	6,869	16,305	(45,496)	(22,322)	2,802,759

See accompanying notes to consolidated financial statements.

WEBLINK INTERNATIONAL INC.
Statements of Cash Flows
For the years ended December 31, 2025 and 2024
(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from operating activities:		
Profit before tax	\$ 424,802	393,196
Adjustments:		
Adjustments to reconcile profit:		
Depreciation expense	80,076	61,784
Amortization expense	5,838	4,644
Expected credit losses	3,253	1,883
Net loss on financial assets or liabilities at fair value through profit or loss	(263)	(3,560)
Interest expense	47,937	29,338
Interest income	2,673	(2,713)
Dividend income	(6,300)	-
Compensation costs of share based payments	8,847	-
Shares of profits of associates accounted for using equity method	(36,615)	(101,281)
Gain on disposal of property, plant and equipment	244	-
Unrealized (realized) profit on sales	381	514
Gain on lease modification	(2,241)	(3,225)
Total adjustments to reconcile profit	<u>97,234</u>	<u>(12,616)</u>
Changes in operating assets and liabilities:		
Changes in operating assets:		
Financial assets at fair value through profit or loss	6,136	-
Notes receivable	24,797	29,490
Accounts receivable	(456,272)	(476,219)
Accounts receivable—related parties	12,039	51,020
Other receivables	(11)	(650)
Other receivables—related parties	726	181
Inventories	(1,081,147)	(133,284)
Other current assets	(14,930)	(1,479)
Total changes in operating assets	<u>(1,508,662)</u>	<u>(530,941)</u>
Changes in operating liabilities:		
Financial liabilities at fair value through profit or loss	(5,873)	2,275
Contract liabilities	14,906	4,483
Notes payable	(1,999)	(12,681)
Accounts payable	319,535	269,172
Accounts payable—related parties	(39,613)	92,053
Other payables	39,530	(24,796)
Other payables—related parties	3,599	(182)
Refund liabilities	8,943	(1,428)
Other current liabilities	57	(156)
Net defined benefit liability	(9,977)	(17,308)
Total changes in operating liabilities	<u>329,108</u>	<u>311,432</u>
Total changes in operating assets and liabilities	<u>(1,179,554)</u>	<u>(219,509)</u>
Total adjustments	<u>(1,082,320)</u>	<u>(232,125)</u>
Cash inflow generated from operations	(657,518)	161,071
Interest received	2,717	2,721
Income taxes paid	(38,818)	(97,003)
Net cash flows from operating activities	<u>(693,619)</u>	<u>66,789</u>
Cash flows from (used in) investing activities:		
Acquisition of financial assets at fair value through other comprehensive income	-	(168,076)
Acquisition of investments accounted for using equity method	(28,950)	-
Proceeds from disposal of subsidiaries	-	25,765
Acquisition of property, plant and equipment	(228,856)	(940,296)
Proceeds from disposal of property, plant and equipment	244	4
Decrease (Increase) in refundable deposits	5,491	8,782
Acquisition of intangible assets	(7,954)	(6,895)
Increase in prepayments for equipment	(2,781)	(17,251)
Dividends received	76,976	84,518
Net cash flows from (used in) investing activities	<u>(185,830)</u>	<u>(1,013,483)</u>
Cash flows from (used in) financing activities:		
Increase in short-term borrowings	18,525,000	13,235,000
Decrease in short-term borrowings	(17,123,000)	(12,257,000)
Increase in short-term notes and bills payable	250,000	-
Decrease in short-term notes and bills payable	(250,000)	-
Proceeds from long-term borrowings	-	500,000
Repayments of long-term borrowings	(450,000)	(50,000)
Decrease in guarantee deposits received	-	(1,900)
Payment of lease liabilities	(51,933)	(39,908)
Cash dividends paid	(244,744)	(285,535)
Proceeds from issuing shares	470,000	-
Interest paid	(47,206)	(28,341)
Net cash flows from (used in) financing activities	<u>1,078,117</u>	<u>1,072,316</u>
Effect of exchange rate changes on cash and cash equivalents	<u>(4,486)</u>	<u>8,907</u>
Net increase (decrease) in cash and cash equivalents	<u>194,182</u>	<u>134,529</u>
Cash and cash equivalents at beginning of period	<u>249,234</u>	<u>114,705</u>
Cash and cash equivalents at end of period	<u>\$ 443,416</u>	<u>249,234</u>

See accompanying notes to consolidated financial statements.

Attachment 5

Weblink International Inc.

2025 Statement of Profit & Loss Appropriation

	Unit: NT\$
Beginning Balance of Un-appropriated Retained Earnings	182,051,268
Plus: 2025 Net Income after Tax	346,112,352
Plus: Reversal of special reserve	54,188,421
Deduct: Disposal of equity instruments measured at fair value through other comprehensive income	4,717,399
Deduct: Legal Reserve	<u>34,139,495</u>
Accumulative earnings available for appropriation	543,495,147
Appropriation Items:	
Cash dividends to shareholders	<u>274,744,290</u>
Ending Balance of Un-appropriated Retained Earnings	<u>268,750,857</u>

Chairman of Board:
Jason Chen

President:
Dave Lin

Accounting Officer:
Cathy Wang

Attachment 6

Concurrent Positions of Director and Independent Director Candidates

Type	Name	All Current Position
Director	Acer Inc. Legal Representative : Jason Chen	<ol style="list-style-type: none"> 1. Chairman and CEO of Acer Inc. 2. Chairman of Acer E-enabling Service Business Inc. 3. Independent director of Powerchip Semiconductor Manufacturing Corporation 4. Director of Acer Medical Inc. 5. Director of Acer Gaming Inc. 6. Director of Pecer Bio-Medical Technology Incorporated. 7. Director of AOPEN Incorporated 8. Director of Acer Gadget Inc. 9. Director of Protrade Applied Materials Corp. 10. Director of FocalTech Systems Co., Ltd. 11. Chairman of Acer Being Communication Technology Inc. 12. Chairman of Acer ITS Inc. 13. Chairman of Acer Asset Management Incorporated 14. Chairman of Acer BeingWare Holding Inc. 15. Chairman of Acer SoftCapital Incorporated 16. Chairman of Acer Digital Service Co. 17. Chairman of Acer Foundation 18. Chairman of Mu-Jin Investment Co., Ltd. 19. Chairman of Mu-Shi Investment Co., Ltd. 20. Chairman of Taipei Computer Association 21. Director of Acer (Chongqing) Ltd. 22. Director of Acer Healthcare Inc. 23. Director of Acer Being Signage Inc. 24. Director of Acer Cloud Technology (Taiwan) Inc. 25. Director of Acer Computer (Shanghai) Ltd. 26. Director of Yun Chuan Enterprise Co., Ltd. 27. Director of Acer Mobile Power System Inc. 28. Director of Institute for Biotechnology and Medicine Industry 29. Director of Acer America Corporation 30. Director of Acer American Holdings Corp. 31. Director of Acer Cloud Technology Inc. 32. Director of Acer Computer (Far East) Limited 33. Director of Acer Europe SA 34. Director of Acer European Holdings SA 35. Director of Acer Holdings International, Incorporated 36. Director of Acer Technology And Business Development Pte. Ltd. 37. Director of Boardwalk Capital Holdings Limited 38. Director of DropZone (Hong Kong) Limited 39. Director of DropZone Holding Limited
Director	Acer Inc. Legal Representative : Dave Lin	<ol style="list-style-type: none"> 1. Chairman of Wellife Inc. 2. Chairman of Piovision International Inc. 3. Chairman of Pecer Bio-Medical Technology Incorporated.

Type	Name	All Current Position
		<ol style="list-style-type: none"> 4. Chairman of Protrade Applied Materials Corp. 5. Director of Antung Corporation 6. Director of Jet One Technology CO.,LTD 7. Director of Protrade Asia Limited 8. Director of Dakota Co., Ltd. 9. Director of Protrade (Shanghai) Trading Co., Ltd 10. Director of Chen Lo Chin Chih Charity Foundation
Director	Acer Inc. Legal Representative : Meggy Chen	<ol style="list-style-type: none"> 1. CFO of Acer Inc. 2. Director of Acer Cyber Security Incorporated 3. Director of Acer E-enabling Service Business Inc. 4. Director of Acer Synergy Manpower Corp. 5. Director of Posiflex Technology, Inc. 6. Director of Highpoint Service Network Corporation 7. Director of Acer Synergy Tech Corp. 8. Director of Shanghai AST Technology Service Ltd 9. Director of Shanghai Xplova Steering Ltd. 10. Director of Wellife Ine. 11. Director of StarVR Corporation 12. Director of Acer Cloud Technology(Chongqing) Ltd. 13. Chairman of Acer Market Services Limited 14. Director of Acer ITS Inc. 15. Director of Acer Being Signage Inc. 16. Director of Acer BeingWare Holding Inc. 17. Director of Acer e-Enabling Data Center Incorporated 18. Director of Acer Cloud Technology (Taiwan) Inc. 19. Director of Acer SoftCapital Incorporated 20. Director of Aspire Service & Development Inc. 21. Chairman of Yun Chuan Enterprise Co., Ltd. 22. Director of Acer Digital Service Co. 23. Director of Acer Property Development Inc. 24. Director of Acer Mobile Power System Inc. 25. Director of Acer America Corporation 26. Director of Acer American Holdings Corp. 27. Director of Acer Cloud Technology Inc. 28. Director of Acer Computer (Far East) Limited 29. Director of Acer European Holdings SA 30. Director of Acer Holdings International Incorporated 31. Director of Acer Japan Corp. 32. Director of Acer Service Corporation 33. Director of Acer Technology And Business Development Pte. Ltd. 34. Director of Boardwalk Capital Holdings Limited 35. Director of DropZone (Hong Kong) Limited 36. Director of DropZone Holding Limited 37. Director of Embedded City Limited 38. Director of Gateway, Inc. 39. Director of PT. Acer Indonesia

Type	Name	All Current Position
		40. Director of PT. Acer Manufacturing Indonesia
Independent Director	Jui-Po Tang	Independent Director of WIESON TECHNOLOGIES CO., LTD.
Independent Director	Ming-Chih Wang	1. Chairman of Hsin Hsiang Co., Ltd. 2. Independent Director of Namchow Holdings Co., Ltd. 3. Director of KPMG Education Foundation
Independent Director	Kuang-Hua Shao	None
Independent Director	Jia-Lin Jin	None

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 展基國際股份有限公司 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\$ fifteen hundred (1,500) million, which is divided into one hundred fifty (150) million 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\$ twenty (20) million of the aforesaid total capital stock, divided into two (2) 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 depository 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-third 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 two percent (2%) of the profit shall be distributed as employees' compensation (no less than 1% of the remainder shall be allocated as remuneration for entry-level employees.), 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.

The distributable dividends and bonuses in whole or in part will be paid in cash by this Company after a resolution has been adopted by a majority vote at a meeting of the board of directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

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
The twenty- fourth amendment was approved on May 28, 2024

Appendix 2

Weblink International Incorporated **Regulations Governing Election of Directors**

- Article 1 Unless otherwise prescribed by the Company Law, relevant laws and regulations, or the Company’s Articles of Incorporation, these Regulations shall govern the election of the Company’s directors.

- Article 2 The election of Company’s directors complies with the Article 192-1 of the Company Law.

- Article 3 Company’s directors shall be elected through cumulative voting.

- Article 4 When electing the Company’s directors, each share shall be entitled to one vote for each director to be elected. The holder of the shares may cast all votes for one candidate, or may distribute the votes among several candidates.

- Article 5 The candidates for independent directors or non-independent directors who receive the most votes for the position of director, with voting rights separately calculated for independent and non-independent director positions, shall win the election separately, and such number shall be in compliance with the number of positions for director provided for in the Articles of Incorporation. In the event two or more candidates receive the same number of votes beyond a quota, the winner shall be determined by drawing lots. One lot may be drawn by the chairman for each of the absentees.

- Article 6 The board of directors shall, upon preparing the ballots, have the ballots numbered in a series and enter the voting power on each ballot.

- Article 7 During the election, the chairman shall appoint vote inspectors and vote counters from among the shareholders in attendance to take charge of inspecting and counting the votes.

- Article 8 A ballot box shall be provided by the board of directors and shall be kept in public view by the monitor before the vote.

- Article 9 Voters shall fill in candidate’s name and shareholder’s account number on the ballot, and if candidate is not a shareholder, the candidate’s ROC Identification Card Number (or for foreigner candidates, the candidate’s passport number); voters shall drop the ballots into the ballot box. In the event a legal entity is a candidate, both the full registered name of the legal entity and the name of its legal representative shall be entered on the ballot.

- Article 10 A ballot shall be null and void if such ballot:
 - 1. Is not dropped into the ballot box;
 - 2. Is not on a ballot prepared by the Company;
 - 3. Is not filled out by voter and is blank;

4. Contains the name of a candidate who is a shareholder, but his or her shareholder's account number and the name under which the shares are registered, do not comply with the register of shares; or contains the name of a shareholder who is not a shareholder, but his or her name or the number of his or her identity document is inconsistent after verification;
5. Contains any words or notations other than the candidate's name or the shareholder's account number;
6. Contains any alteration to the candidate's name, shareholder's account number, and voting power;
7. Contains words or marks which are illegible or unrecognizable; or
8. Contains the name of a candidate, but fails to list the shareholder's account number, or his or her ROC Identification Card Number (or Passport Number) so as to identify such person.

Article 11 The vote inspector and vote counter shall monitor the opening of the ballots, and the chairman shall announce the results immediately thereafter.

Article 12 These Regulations and any amendments hereto shall enter into force when approved by a resolution at a Shareholders' Meeting.

Article 13 These regulations were enacted on June 28, 2018

The first amendment was made on February, 2020

Appendix 3

Weblink International Inc.

Shareholdings of All Directors as of March 28, 2026

	Name	Number of Shares
Chairman	Acer Inc. Legal Representative: Jason Chen	49,185,116
Director	Acer Inc. Legal Representative: Dave Lin	49,185,116
Director	Acer Inc. Legal Representative: Meggy Chen	49,185,116
Independent Director	Jui-Po Tang	0
Independent Director	Ming-Chih Wang	40,000
Independent Director	Kuang-Hua Shao	0
Independent Director	Jia-Lin Jin	40,000
Total		49,265,116 ^(note)

Note:

- (1) The current number of issued shares in the Company as of March 28, 2026, is 91,581,430 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.