



# ESG Data and Appendices

9-1 Talent Value-Related Data

9-2 Management System Certification

9-3 GRI Content Index

9-4 SASB Sustainability Accounting Standards Board Index

9-5 Industry-Specific Disclosure Indicators

9-6 TCFD Recommended Disclosures

9-7 Greenhouse Gas Inventory and Assurance Status

9-8 Stakeholder Capitalism Universal Metrics

9-9 United Nations Sustainable Development Goals SDGs

9-10 Supplementary Explanations for Each Disclosure Category

9-11 External Assurance



# 9-1 Talent Value-Related Data

2024 MERRY Group Employee Structure Statistics

Site	Indefinite-term Contract				Fixed-term Contract				Full-time Employee				Part-time Employee				Total	2024 年 Non- Employee
	Female	%	Male	%	Female	%	Male	%	Female	%	Male	%	Female	%	Male	%		Headcount
MEHO	401	49.14%	415	50.86%	10	62.50%	6	37.50%	401	49.14%	415	50.86%	10	62.50%	6	37.50%	832	109
MECL	430	59.81%	289	40.19%	660	45.05%	805	54.95%	285	40.25%	423	59.75%	805	54.54%	71	45.46%	2,184	1,416
METC	678	54.20%	573	45.80%	-	0.00%	-	0.00%	678	54.20%	573	45.80%	-	0.00%	-	0.00%	1,251	1,856
MEVN	-	0.00%	-	0.00%	2,108	68.53%	968	31.47%	2,108	68.53%	968	31.47%	-	0.00%	-	0.00%	3,076	1,338
MECA	1	11.11%	8	88.89%	-	0.00%	-	0.00%	1	11.11%	8	88.89%	-	0.00%	-	0.00%	9	-
MESG	13	21.67%	47	78.33%	-	0.00%	-	0.00%	13	21.67%	47	78.33%	-	0.00%	-	0.00%	60	1
MEST	5	55.56%	4	44.44%	2	100.00%	-	0.00%	6	60.00%	4	40.00%	1	100.00%	-	0.00%	11	-
MSCS	33	56.90%	25	43.10%	15	57.69%	11	42.31%	46	56.10%	36	43.90%	2	100.00%	-	0.00%	84	78
FUXM & ASCX	-	0.00%	-	0.00%	224	68.50%	103	31.50%	224	68.50%	03	31.50%	-	0.00%	-	0.00%	327	25
MENA	2	8.00%	23	92.00%	-	0.00%	-	0.00%	2	8.00%	23	92.00%	-	0.00%	-	0.00%	25	0
SENM	10	45.45%	12	54.55%	-	0.00%	-	0.00%	10	45.45%	12	54.55%	-	0.00%	-	0.00%	22	0
MEMP	4	33.33%	8	66.67%	-	0.00%	-	0.00%	4	33.33%	8	66.67%	-	0.00%	-	0.00%	12	0
Total	1,577	52.90%	1,404	47.10%	3,019	61.46%	1,893	38.54%	3,778	59.05%	2,620	40.95%	818	54.72%	677	45.28%	7,893	4823

- Note:
- 1. Regular employees are indefinite-term contract employees or permanent employees.
  - 2. Contract employees are fixed-term contract employees or temporary employees.
  - 3. This company does not have employees without guaranteed hours.
  - 4. Full-time personnel (Full-time) refers to employees paid on a monthly salary basis.
  - 5. Part-time personnel (Part-time) refers to employees paid on an hourly basis.
  - 6. Non-employee headcount includes dispatched personnel (only MECL, MEVN, MSCS, FUXM & ASCX), security, cleaning, or cafeteria staff.

2024 New Hire Statistics

	Female		Male		Under 30		31-50 Years Old		Over 50 Years Old		Total New Hires	
		%		%		%		%		%		%
Taiwan HQ	111	55.22%	90	44.78%	89	44.28%	106	52.74%	6	2.99%	201	2.83%
MECL	303	30.98%	675	69.02%	548	56.03%	429	43.87%	1	0.10%	978	13.78%
METC	279	59.87%	187	40.13%	363	77.90%	102	21.89%	1	0.21%	466	6.57%
MEVN	2,877	55.27%	2,328	44.73%	3,216	61.79%	1,988	38.19%	1	0.02%	5,205	73.35%
MECA	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
MESG	3	17.65%	14	82.35%	8	47.06%	8	47.06%	1	5.88%	17	0.24%
MEST	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
MSCS	2	66.67%	1	33.33%	-	0.00%	3	100.00%	-	0.00%	3	0.04%
FUXM & ASCX	180	83.72%	35	16.28%	88	40.93%	127	59.07%	-	0.00%	215	3.03%
MENA	1	33.33%	2	66.67%	2	66.67%	1	33.33%	-	0.00%	3	0.04%
SENM	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
MEMP	2	25.00%	6	75.00%	2	25.00%	5	62.50%	1	12.50%	8	0.11%
Total	3,758	52.96%	3,338	47.04%	4,316	60.82%	2,769	39.02%	11	0.16%	7,096	100.00%

\*Annual New Hire Rate = Number of new employees of that gender (age group) in the current year ÷ Total number of employees of that gender (age group) at the end of the current year.

2024 Employee Turnover Statistics

	Female		Male		Under 30		31-50 Years Old		Over 50 Years Old		Total New Hires	
		%		%		%		%		%		%
Taiwan HQ	67	46.53%	77	53.47%	48	33.33%	84	58.33%	12	8.33%	144	2.79%
MECL	363	32.79%	744	67.21%	557	50.32%	530	47.88%	20	1.81%	1,107	21.41%
METC	174	68.24%	81	31.76%	177	69.41%	78	30.59%	-	0.00%	255	4.93%
MEVN	1,827	52.27%	1,668	47.73%	2,276	65.12%	1,219	34.88%	-	0.00%	3,495	67.60%
MECA	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
MESG	3	42.86%	4	57.14%	4	57.14%	3	42.86%	-	0.00%	7	0.14%
MEST	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
MSCS	3	100.00%	-	0.00%	-	0.00%	3	100.00%	-	0.00%	3	0.06%
FUXM & ASCX	119	79.33%	31	20.67%	71	47.33%	78	52.00%	1	0.67%	150	2.90%
MENA	-	0.00%	1	100.00%	-	0.00%	1	100.00%	-	0.00%	1	0.02%
SENM	2	33.33%	4	66.67%	-	0.00%	3	50.00%	3	50.00%	6	0.12%
MEMP	-	0.00%	2	100.00%	1	50.00%	1	50.00%	-	0.00%	2	0.04%
Total	2,558	49.48%	2,612	50.52%	3,134	60.62%	2,000	38.68%	36	0.70%	5,170	100.00%

\*Annual Turnover Rate = Number of employees who left during the year for the respective gender (age group) ÷ Total employee headcount for the respective gender (age group) at year-end.

Historical Female Employee Statistics

	2021	2022	2023	2024
Proportion of Female Employees	58.55%	55.93%	56.82%	58.23%
Proportion of Female Governance-Level Executives	30.00%	30.00%	30.00%	25.00%
Proportion of Female Middle Managers	23.30%	26.47%	31.06%	27.61%
Proportion of Female Entry-Level Managers	35.51%	39.20%	36.00%	37.50%
Proportion of Female Sales Managers	Not Counted	Not Counted	60.87%	64.52%
Proportion of Females in STEM Positions	24.77%	24.36%	23.05%	26.07%

Historical Total Number of Hired Employees

		2021	2022	2023	2024
Gender	Total Employee Count	6,068	5,239	5,963	7,893
	Headcount				
	Female	3,553	2,930	3,388	4,596
	Male	2,515	2,309	2,575	3,297
	%				
	Female	58.55%	55.93%	56.82%	58.23%
Age Group	Male	41.45%	44.07%	43.18%	41.77%
	Headcount				
	Under 30	2,835	2,018	2,326	3,223
	31-50 Years Old	3,119	3,082	3,464	4,457
	Over 50 Years Old	114	139	173	213
	%				
	Under 30	46.72%	38.52%	39.01%	40.83%
	31-50 Years Old	51.40%	58.83%	58.09%	56.47%
	Over 50 Years Old	1.88%	2.65%	2.90%	2.70%

\*Statistical Coverage Expanded from 2023 FUXM & ASCX, MENA, SENM, MEMP

Historical Voluntary Turnover Rate by Site

	2023	2024
Total Voluntary Turnover Rate	49.20%	65.18%
MEHO	14.03%	15.63%
MECL	68.74%	50.55%
METC	15.78%	20.38%
MEVN	69.88%	113.62%
MECA	0.00%	0.00%
MESG	16.00%	8.33%
MEST	9.09%	0.00%
MSCS	2.27%	3.57%
FUXM & ASCX	37.98%	45.26%
MENA	13.04%	4.00%
SENM	7.14%	9.09%
MEMP	33.33%	16.67%

\*Voluntary Turnover Rate Data Collection Commenced in 2023

Historical Percentage of Employees by Job Grade, Gender, and Age Group

		2021		2022		2023		2024	
		Headcount	%	Headcount	%	Headcount	%	Headcount	%
Senior Management (Governance Level CXO)	Female	3	30.00%	3	30.00%	3	30.00%	2	25.00%
	Male	7	70.00%	7	70.00%	7	70.00%	6	75.00%
	Under 30	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	31-50 Years Old	4	40.00%	3	30.00%	2	20.00%	1	12.50%
	Over 50 Years Old	6	60.00%	7	70.00%	8	80.00%	7	87.50%
Non-Senior Management	Female	100	31.55%	105	34.88%	122	34.17%	112	33.53%
	Male	217	68.45%	196	65.12%	235	65.83%	222	66.47%
	Under 30	7	2.21%	4	1.33%	5	1.40%	12	3.59%
	31-50 Years Old	269	84.86%	246	81.73%	290	81.23%	246	73.65%
	Over 50 Years Old	41	12.93%	51	16.94%	62	17.37%	76	22.75%
Technical Staff (Engineering Personnel)	Female	192	24.77%	189	24.36%	287	29.20%	268	26.07%
	Male	583	75.23%	587	75.64%	696	70.80%	760	73.93%
	Under 30	236	30.45%	196	25.26%	284	28.89%	257	25.00%
	31-50 Years Old	522	67.35%	557	71.78%	663	67.45%	721	70.14%
	Over 50 Years Old	17	2.19%	23	2.96%	36	3.66%	50	4.86%
All other employees (Administrative Personnel + Direct Personnel)	Female	3,258	65.61%	2,633	63.42%	2,976	64.51%	4,214	64.60%
	Male	1,708	34.39%	1,519	36.58%	1,637	35.49%	2,309	35.40%
	Under 30	2,592	52.19%	1,818	43.79%	2,037	44.16%	2,954	45.29%
	31-50 Years Old	2,324	46.80%	2,276	54.82%	2,509	54.39%	3,489	53.49%
	Over 50 Years Old	50	1.01%	58	1.40%	67	1.45%	80	1.23%

# 9-2 Management System Certification

	Taiwan HQ	MECL	MEVN	METC	MSCS	ASCX
Quality Management						
ISO 9001:2015 Quality Management System	2027-07-12	2026-11-12	2026-10-29	2028-03-24	2026-10-12	2027-07-04
Labor, Environment, Ethics, Health and Safety						
RBA Responsible Business Alliance Code of Conduct 7.0		2025-04-20	2025-07-13			
ISO 45001:2018 Occupational Health and Safety Management System	2027-09-28	2026-11-29	2026-10-29	2028-02-13		2027-07-04
Environment						
ISO 14001:2015 Environmental Management System		2027-11-17	2026-10-29	2027-12-24		2027-07-04
IECQ-QC080000:2017 Hazardous Substance Process Management System		2026-01-21	2026-10-29			
GHG Protocol Greenhouse Gas Inventory	2024 Annual	2024 Annual	2024 Annual	2024 Annual	2024 Annual	2024 Annual
ISO 50001:2018 Energy Management System	2025-11-06	2026-12-01	2027-08-27			
SONY GP/ASUS GP	2027-02-28					
Intellectual Property						
TIPS Taiwan Intellectual Property Management Standard	2026-12-31					
GB/T 29490-2013 Enterprise Intellectual Property Management Standard		2027-01-22				
Information Security						
ISO 27001:2022 Information Security Management System	2027-12-06					
ISO 27001:2013 Information Security Management System		2025-11-23	2025-11-16			

Note: Dates refer to certification expiration dates.



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Integrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
  - 9-1 Talent Value-Related Data
  - 9-2 Management System Certification
  - 9-3 GRI Content Index
  - 9-4 SASB Sustainability Accounting Standards Board Index
  - 9-5 Industry-Specific Disclosure Indicators
  - 9-6 TCFD Recommended Disclosures
  - 9-7 Greenhouse Gas Inventory and Assurance Status
  - 9-8 Stakeholder Capitalism Universal Metrics
  - 9-9 United Nations Sustainable Development Goals SDGs
  - 9-10 Supplementary Explanations for Each Disclosure Category
  - 9-11 External Assurance

# 9-3 GRI Content Index

## GRI Use Statement

Use Statement	MERRY Electronics Co., Ltd. has reported content for the period from 202 4/1/1 to 202 4/12/31 in accordance with the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

## GRI 2:General Disclosures 2021

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
The organization and its reporting practices The organization and its reporting practices				
2-1	Organizational Details	2-1 About MERRY	39	
2-2	Entities included in the organization's sustainability report	About This Report	4	
		9-10 Supplementary Explanations for Each Disclosure Category	180	
2-3	Reporting Period, Frequency, and Contact Person	About This Report	4	
2-4	Information Restatement	About This Report	4	The Scope 3 emissions for 2023 have been adjusted based on data from a full group re-inventory conducted when applying for SBTi.
2-5	External Assurance/Verification	About This Report	4	
		9-11 External Assurance	181	
Activities and workers Activities and workers				
2-6	Activities, value chain, and other business relationships	2-1 About MERRY	39	

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
2-6	Activities, value chain, and other business relationships	2-3 Value Creation Process	44	
		5-1 Sustainable Supply Chain Management	75	
2-7	Employees	7-1 Talent Attraction and Retention	115	
		9-1 Talent Value-related Data	159	
2-8	Non-employee Workers	7-4 Safe Workplace	134	
		9-1 Talent Value-related Data	159	
Governance Governance				
2-9	Governance Structure and Composition	1-1 Sustainability Policy and Operations	17	
		3-1 Governance Structure	50	
		Company Website		
2-10	Nomination and Selection of the Highest Governance Body	3-1 Governance Structure	54	
		Company Website		
2-11	Chair of the Highest Governance Body	3-1 Governance Structure	53	The Chair of the Board Does Not Serve as a Senior Executive
2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	3-1 Governance Structure	51	
2-13	Head of Impact Management	1-1 Sustainability Policy and Operations	19	



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Intergrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
  - 9-1 Talent Value-Related Data
  - 9-2 Management System Certification
  - 9-3 GRI Content Index
  - 9-4 SASB Sustainability Accounting Standards Board Index
  - 9-5 Industry-Specific Disclosure Indicators
  - 9-6 TCFD Recommended Disclosures
  - 9-7 Greenhouse Gas Inventory and Assurance Status
  - 9-8 Stakeholder Capitalism Universal Metrics
  - 9-9 United Nations Sustainable Development Goals SDGs
  - 9-10 Supplementary Explanations for Each Disclosure Category
  - 9-11 External Assurance

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
2-13	Head of Impact Management	1-4 Management Approach of Material Topics	31	
2-14	Role of the Highest Governance Body in Sustainability Reporting	About This Report	4	
2-15	Conflict of Interest	3-1 Governance Structure	51	
		Board Meeting Rules of Procedure	-	
2-16	Communication of Key Material Events	3-1 Governance Structure	52	
2-17	Collective Knowledge of the Highest Governance Body	3-1 Governance Structure	53	
		Company Website		
2-18	Performance Evaluation of the Highest Governance Body	3-1 Governance Structure	54	
		Company Website		
2-19	Remuneration Policy	3-1 Governance Structure	54	Establishment of a Remuneration Committee
		Company Website		
2-20	Remuneration Determination Process	3-1 Governance Structure	54	Establishment of a Remuneration Committee
		Company Website		
2-21	Annual Total Remuneration Ratio	3-1 Governance Structure	54	
Strategy, policies and practices				
2-22	Statement on Sustainable Development Strategy	Message From The Chairman	15	
2-23	Policy Commitments	1-4 Management Approach of Material Topics	31	
		3-1 Governance Structure	52	
		7-6 Human Rights Protection and Employee Communication	143	

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
2-24	Incorporated into Policy Commitments	1-4 Management Approach of Material Topics	31	
		3-1 Governance Structure	54	
2-25	Procedures for Remedying Negative Impacts	1-4 Management Approach of Material Topics	31	
		3-2 Integrity and Legal Compliance	56	
		7-6 Human Rights Protection and Employee Communication	144	
2-26	Mechanism for Seeking Advice and Raising Concerns	1-2 Stakeholder Engagement	20	
		1-4 Management Approach of Material Topics	31	
2-27	Regulatory Compliance	3-2 Integrity and Legal Compliance	57	
2-28	Membership in Associations	2-1 About MERRY	40	
Stakeholder engagement				
2-29	Stakeholder Engagement Policy	1-2 Stakeholder Engagement	20	
2-30	Collective Bargaining Agreement	-	-	No Collective Bargaining Agreement Signed



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Integrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
  - 9-1 Talent Value-Related Data
  - 9-2 Management System Certification
  - 9-3 GRI Content Index
  - 9-4 SASB Sustainability Accounting Standards Board Index
  - 9-5 Industry-Specific Disclosure Indicators
  - 9-6 TCFD Recommended Disclosures
  - 9-7 Greenhouse Gas Inventory and Assurance Status
  - 9-8 Stakeholder Capitalism Universal Metrics
  - 9-9 United Nations Sustainable Development Goals SDGs
  - 9-10 Supplementary Explanations for Each Disclosure Category
  - 9-11 External Assurance

### GGRI 3: Material Topics 2021

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
3-1	Process for Determining Material Topics	1-3 Materiality Analysis and Identification	23	
3-2	Material Topics List	1-3 Materiality Analysis and Identification	25	
Material Topic 1: Product Responsibility				
3-3	Material Topics Management	Sustainability Promotion Goals	9	
		1-4 Management Approach of Material Topics	31	
GRI 416: Customer Health and Safety 2016				
416-1	Assessing the impacts of products and service categories on health and safety	5-2 Product Responsibility and Green Products	82	
416-2	Incidents of non-compliance with regulations concerning product and service health and safety	5-2 Product Responsibility and Green Products	82	
Material Topics 2: Product Safety and Marketing				
3-3	Material Topics Management	Sustainability Promotion Goals	9	
		1-4 Management Approach of Material Topics	31	
GRI 417: Marketing and Labeling 2016				
417-1	Requirements for Product and Service Information and Labeling	5-2 Product Responsibility and Green Products	83	
417-2	Incidents of non-compliance with regulations related to product and service information and labeling	5-2 Product Responsibility and Green Products	83	
Material Topics 3: Quality Management				
3-3	Material Topics Management	Sustainability Promotion Goals	9	

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
3-3	Material Topics Management	1-4 Management Approach of Material Topics	31	
Customized Topic				
QM-1	Quality Management	5-3 Quality Management and Customer Service	88	
QM-2	Customer Service	5-3 Quality Management and Customer Service	88	
Material Topics 4: Sustainable Supply Chain				
3-3	Material Topics Management	Sustainability Promotion Goals	8	
3-3	Material Topics Management	1-4 Material Topics Management Approach	32	
GRI 204 Procurement Practices 2016				
204-1	Percentage of Procurement Expenditure from Local Suppliers	5-1 Sustainable Supply Chain Management	80	
GRI 308 Supplier Environmental Assessment 2016				
308-1	Screening New Suppliers Using Environmental Criteria	5-1 Sustainable Supply Chain Management	76	
308-2	Negative Environmental Impacts in the Supply Chain and Actions Taken	5-1 Sustainable Supply Chain Management	77	
GRI 414 Supplier Social Assessment 2016				
414-1	Screening New Suppliers Using Social Criteria	5-1 Sustainable Supply Chain Management	76	
414-2	Negative Social Impacts in the Supply Chain and Actions Taken	5-1 Sustainable Supply Chain Management	77	
Material Topic 5: Innovation Management				
3-3	Material Topics Management	Sustainability Promotion Goals	7	
		1-4 Management Approach of Material Topics	33	



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Integrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
  - 9-1 Talent Value-Related Data
  - 9-2 Management System Certification
  - 9-3 GRI Content Index
  - 9-4 SASB Sustainability Accounting Standards Board Index
  - 9-5 Industry-Specific Disclosure Indicators
  - 9-6 TCFD Recommended Disclosures
  - 9-7 Greenhouse Gas Inventory and Assurance Status
  - 9-8 Stakeholder Capitalism Universal Metrics
  - 9-9 United Nations Sustainable Development Goals SDGs
  - 9-10 Supplementary Explanations for Each Disclosure Category
  - 9-11 External Assurance

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
Customized Topic				
IM-1	Use of Recycled Materials / Circular Design	4-1 Sustainable Design and Innovation Management	65	
Material Topics 6: Economic Impact				
3-3	Material Topics Management	Sustainability Promotion Goals	7	
		1-4 Management Approach of Material Topics	33	
GRI 201 Economic Performance 2016				
201-1	Direct Economic Value Generated and Distributed	2-4 Financial Performance	47	
201-2	Financial Impacts and Other Risks and Opportunities Arising from Climate Change	6-2 Climate Change-Related Financial Disclosures	98	
201-4	Financial Assistance Received from Government	2-4 Financial Performance	47	Related information will be fully disclosed by country in the future.
GRI 204 Procurement Practices 2016				
204-1	Percentage of Procurement Expenditure from Local Suppliers	5-1 Sustainable Supply Chain Management	80	
Material Topic 7: Climate Strategy and Energy Management				
3-3	Material Topics Management	Sustainability Promotion Goals	10	
		1-4 Management Approach of Material Topics	34	
GRI 302 Energy 2016				
302-1	Energy Consumption within the Organization	6-3 Climate Action and Energy Management	103	
302-3	Energy Intensity	6-3 Climate Action and Energy Management	103	

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
302-4	Reduction of Energy Consumption	6-3 Climate Action and Energy Management	104	
GRI 305 Emissions 2016				
305-1	Direct (Scope 1) Greenhouse Gas Emissions	6-3 Climate Action and Energy Management	101	
305-2	Energy Indirect (Scope 2) Greenhouse Gas Emissions	6-3 Climate Action and Energy Management	101	
305-3	Other Indirect (Scope 3) Greenhouse Gas Emissions	6-3 Climate Action and Energy Management	102	
305-4	Greenhouse Gas Emissions Intensity	6-3 Climate Action and Energy Management	102	
305-5	Reduction of Greenhouse Gas Emissions	6-3 Climate Action and Energy Management	101	
Material Topic 8: Information Security				
3-3	Material Topics Management	Sustainability Promotion Goals	6	
		1-4 Management Approach of Material Topics	33	
Customized Topic				
IS-1	Key Aspects of Information Security Management	3-4 Information Security Management	62	
IS-2	Information Security Education and Training	3-4 Information Security Management	63	
Material Topic 9: Tax Management				
3-3	Material Topics Management	Sustainability Promotion Goals	6	
		1-4 Management Approach of Material Topics	36	
GRI 207: Tax 2019				
207-1	Tax Policy	2-5 Tax Management	48	



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Integrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
- 9-1 Talent Value-Related Data
- 9-2 Management System Certification
- 9-3 GRI Content Index
- 9-4 SASB Sustainability Accounting Standards Board Index
- 9-5 Industry-Specific Disclosure Indicators
- 9-6 TCFD Recommended Disclosures
- 9-7 Greenhouse Gas Inventory and Assurance Status
- 9-8 Stakeholder Capitalism Universal Metrics
- 9-9 United Nations Sustainable Development Goals SDGs
- 9-10 Supplementary Explanations for Each Disclosure Category
- 9-11 External Assurance

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
207-2	Tax Governance, Control, and Risk Management	2-5 Tax Management	48	
Material Topic 10: Talent Attraction and Talent Retention				
3-3	Material Topics Management	Sustainability Promotion Goals	11	
		1-4 Management Approach of Material Topics	37	
GRI 201 Economic Performance 2016				
201-3	Defined Benefit Obligation and Other Retirement Plans	7-2 Compensation and Benefits System	118	
GRI 202: Market Presence 2016				
202-1	Ratio of Standard Entry-Level Wage by Gender to Local Minimum Wage	7-2 Compensation and Benefits System	118	
202-2	Proportion of local residents in senior management	Taiwan: 100% China Facilities: 100% Asia Pacific Facilities and Offices: 64.44%	-	Senior executives are defined as manager-level and above; local is defined by nationality.
GRI 401 Employment 2016				
401-1	New Hires and Employee Turnover	7-1 Talent Attraction and Retention	117	
		9-1 Talent Value-Related Data	160	
401-2	Benefits Provided to Full-Time Employees (Excluding Temporary or Part-Time Employees)	7-2 Compensation and Benefits System	121	
401-3	Parental Leave	7-2 Compensation and Benefits System	121	

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
GRI 405 Employee Diversity and Equal Opportunity 2016				
405-2	Ratio of female to male basic salary and remuneration	7-2 Compensation and Benefits System	121	
Material Topics 1 1: Human Capital Development				
3-3	Material Topics Management	Sustainability Promotion Goals	11	
		1-4 Management Approach of Material Topics	37	
GRI 404: Training and Education 2016				
404-1	Average hours of training per employee per year	7-3 Talent Development	128	
404-2	Programs for enhancing employee competencies and transition assistance	7-3 Talent Development	128	
404-3	Percentage of employees receiving regular performance and career development reviews	7-2 Compensation and Benefits System	119	

Voluntarily Disclosed GRI Topics and Indicators

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
Continuous Focus Topic 1: Integrity Management				
GRI 205: Anti-corruption 2016				
205-2	Communication and training concerning anti-corruption policies and procedures	3-2 Integrity and Legal Compliance	57	
205-3	Identified incidents of corruption and actions taken	3-2 Integrity and Legal Compliance	57	
Material Topic 2: Water Management				



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Intergrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
  - 9-1 Talent Value-Related Data
  - 9-2 Management System Certification
  - 9-3 GRI Content Index
  - 9-4 SASB Sustainability Accounting Standards Board Index
  - 9-5 Industry-Specific Disclosure Indicators
  - 9-6 TCFD Recommended Disclosures
  - 9-7 Greenhouse Gas Inventory and Assurance Status
  - 9-8 Stakeholder Capitalism Universal Metrics
  - 9-9 United Nations Sustainable Development Goals SDGs
  - 9-10 Supplementary Explanations for Each Disclosure Category
  - 9-11 External Assurance

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
GRI 303: Water and Effluents 2018				
303-1	Interactions with shared water resources	6-4 Water and Waste Management	106	
303-2	Management of water discharge-related impacts	6-4 Water and Waste Management	106	
303-3	Water withdrawal	6-4 Water and Waste Management	106	
303-4	Water discharge	6-4 Water and Waste Managementt	106	
303-5	Water consumption	6-4 Water and Waste Management	106	
Material Topic 3: Waste Management				
GRI 306: Waste 2020				
306-3	Waste Generation	6-4 Water and Waste Management	107	
306-4	Transfer of Waste for Disposal	6-4 Water and Waste Management	108	
Key Focus Topic 4: Diversity and Inclusion				
GRI 405 Employee Diversity and Equal Opportunity 2016				
405-1	Diversity of Governance Body and Employees	3-1 Governance Structure	53	
405-1	Diversity of Governance Body and Employees	7-1 Talent Attraction and Retention	115	
		9-1 Talent Value-Related Data	162	
GRI 406: Non-discrimination 2016				
406-1	Discrimination Incidents and Corrective Actions Taken by the Organization	Annual DEI Project High-lights	114	
		7-6 Human Rights Protection and Employee Communication	145	

Indicator	Disclosure	Corresponding Section in Report	Page Number	Supplementary Information
Key Focus Topic 5: Occupational Health and Safety				
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational Health and Safety Management System	7-4 Safe Workplace	134	
403-2	Hazard Identification, Risk Assessment, and Incident Investigation	7-4 Safe Workplace	135	
403-3	Occupational Health Services	7-4 Safe Workplace	139	
403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety	7-4 Safe Workplace	136	
403-5	Worker Training on Occupational Health and Safety	7-4 Safe Workplace	136	
403-6	Worker Health Promotion	7-5 Health Care	140	
403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to Business Relationships	7-4 Safe Workplace	136	
403-8	Workers Covered by an Occupational Health and Safety Management System	7-4 Safe Workplace	134	
403-9	Occupational Injury	7-4 Safe Workplace	138	
Continuing Focus Area 6: Biodiversity				
GRI 101: Biodiversity 2024				
101-1	Policies on Halting and Reversing Biodiversity Loss	6-5 Biodiversity	111	
101-2	Management of Biodiversity Impacts	6-5 Biodiversity	110	

# 9-4 SASB Sustainability Accounting Standards Board Index

Industry Type	TC Technology & Communications
Industry Name	HW Hardware

Table 1 Sustainability Disclosure Topics and Metrics

Topic	Metric	Code	Corresponding Section / Disclosure Status	Page
Product Safety	Description of practices to identify and address product data security risks	TC-HW-230a.1	MERRY produces wireless headphones that utilize Bluetooth as the communication interface. An assessment of their usage patterns, Bluetooth design, and manufacturing process indicates no associated information security risks.	-
	Percentage of representation of (1) gender and (2) diverse groups for (a) senior management, (b) non-senior management, (c) technical employees, and (d) all other employees	TC-HW-330a.1	9-1 Talent Value-Related Data	159
Product Lifecycle Management	Percentage of revenue from products containing IEC 62474 declarable substances	TC-HW-410a.1	5-2 Product Responsibility and Green Products 100% of products sold by MERRY in 2024 comply with international regulations, customer requirements, and international environmental regulations such as IEC 62474. Percentage of product sales revenue regulated by IEC 62474: 0%.	82

Topic	Metric	Code	Corresponding Section / Disclosure Status	Page
Product Lifecycle Management	Percentage of qualifying product revenue meeting the registration requirements of the Electronic Product Environmental Assessment Tool ( EPEAT ) or equivalent standards	TC-HW-410a.2	Products manufactured by MERRY are not covered by EPEAT standards.	-
	Percentage of qualifying product revenue with energy efficiency certification	TC-HW-410a.3	Products manufactured by MERRY are not products covered by energy efficiency certification standards.	-
	Weight of end-of-life products and electronic waste recycled; percentage of recycling	TC-HW-410a.4	5-2 Product Responsibility and Green Products MERRY operates on a B2B business model; therefore, the recycling of electronic waste is performed by end customers. Products designed and manufactured for customers 100% comply with WEEE standards. To promote the circular economy, we continuously evaluate recycled materials from the design phase to increase the proportion of recycled materials used in product design, development, and manufacturing.	82
Supply Chain Management	Percentage of Tier 1 supplier facilities audited in the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or an equivalent program, by (a) all facilities and (b) high-risk facilities	TC-HW-430a.1	5-1 Sustainable Supply Chain Management	77

Topic	Metric	Code	Corresponding Section / Disclosure Status	Page
Supply Chain Management	Tier 1 suppliers' (1) non-conformance rate for (a) priority non-conformances and (b) other non-conformances with the Responsible Business Alliance Validated Assessment Process (VAP) or equivalent procedures, and (2) rate of related corrective actions.	TC-HW-430a.2	5-1 Sustainable Supply Chain Management  All suppliers have passed audit assessments, with no non-compliant suppliers or suppliers requiring corrective action.	77
	Description of risk management related to the use of critical materials	TC-HW-440a.1	5-2 Product Responsibility and Green Products  A "Critical Materials Definition and Operating Procedures" policy is in place. We continuously monitor suppliers' operational status based on criteria such as critical materials, procurement value, and customer requirements, and actively develop and enhance local procurement and supply chain diversity to improve overall supply chain resilience and responsiveness. In accordance with the requirements of the "Procurement Risk Management Procedures" and "Emergency Response Plan Procedures," MERRY continuously monitors the inventory and supplier status of critical components. Upon detecting potential anomalies in inbound logistics, tiered alerts are issued based on their severity, and corresponding control measures are implemented.	82

Table 2 Activity Metrics

Metric	Code	Corresponding Section / Disclosure Status	Page
Production Quantity in Units, by Product Category	TC-HW-000.A	Headphones: 21,067 Audio and Speakers: 211,929 Others: 54,285 Unit: Thousands of units	-
Area of Manufacturing Facilities	TC-HW-000.B	The total area of manufacturing plants including MECL, METC, MEVN, MSCS, ASCX, SENM is 122,664.49 m2	-
Percentage of Production from Owned Facilities	TC-HW-000.C	100% (Including significant affiliated enterprises)	-



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Integrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices

- 9-1 Talent Value-Related Data
- 9-2 Management System Certification
- 9-3 GRI Content Index
- 9-4 SASB Sustainability Accounting Standards Board Index
- 9-5 Industry-Specific Disclosure Indicators
- 9-6 TCFD Recommended Disclosures
- 9-7 Greenhouse Gas Inventory and Assurance Status
- 9-8 Stakeholder Capitalism Universal Metrics
- 9-9 United Nations Sustainable Development Goals SDGs
- 9-10 Supplementary Explanations for Each Disclosure Category
- 9-11 External Assurance

# 9-5 Industry-Specific Disclosure Indicators

No.	Indicator	Indicator Type	Annual Disclosure Status	Page
1	Total energy consumption, percentage of purchased electricity, and renewable energy utilization rate	Quantitative	6-3 Climate Action and Energy Management	103
2	Total water withdrawal and total water consumption	Quantitative	6-4 Water and Waste Management	106
3	Weight of hazardous waste generated and recycling percentage	Quantitative	6-4 Water and Waste Management	108
4	Description of occupational accident types, number of persons, and ratio	Quantitative	7-4 Safe Workplace	138
5	Disclosure of product lifecycle management: includes the weight of end-of-life products and electronic waste, and their recycling percentage.	Quantitative	5-2 Product Responsibility and Green Products MERRY operates under a B 2 B business model; therefore, the recycling of electronic waste is managed by end customers. Products designed and manufactured for customers are 100 % compliant with WEEE standards. To promote a circular economy, we continuously evaluate recycled materials from the initial design phase to increase the proportion of recycled materials used in product design, development, and manufacturing.	82

No.	Indicator	Indicator Type	Annual Disclosure Status	Page
6	Description of risk management related to the use of critical materials	Qualitative description	5-2 Product Responsibility and Green Products A "Critical Material Definition and Operational Procedures" has been established. Based on criteria such as critical materials, procurement value, and customer requirements, the company continuously monitors supplier operational status, and actively develops and enhances local procurement and supply chain diversity to improve overall supply chain resilience and responsiveness. In accordance with the requirements of its "Procurement Risk Management Procedures" and "Supply Emergency Response Plan", MERRY continuously monitors the inventory and supplier status of critical components. When potential anomalies occur in incoming shipments, graded alerts are issued based on their severity, and corresponding control measures are implemented.	82
7	Total monetary losses resulting from legal proceedings related to anti-competitive behavior regulations	Quantitative	No violations in 2024	-
8	Main Product Output by Product Category	Quantitative	2-1 About MERRY	41



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Integrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
  - 9-1 Talent Value-Related Data
  - 9-2 Management System Certification
  - 9-3 GRI Content Index
  - 9-4 SASB Sustainability Accounting Standards Board Index
  - 9-5 Industry-Specific Disclosure Indicators
  - 9-6 TCFD Recommended Disclosures
  - 9-7 Greenhouse Gas Inventory and Assurance Status
  - 9-8 Stakeholder Capitalism Universal Metrics
  - 9-9 United Nations Sustainable Development Goals SDGs
  - 9-10 Supplementary Explanations for Each Disclosure Category
  - 9-11 External Assurance

# 9-6 TCFD Recommended Disclosures

TCFD Recommended Disclosures	Corresponding Chapters in the Report	Page
Governance		
Describe the board's oversight of climate-related risks and opportunities.	6-2 Climate-related Financial Disclosures	95
Describe management's role in re-evaluating and managing climate-related risks and opportunities.	6-2 Climate-related Financial Disclosures	95
Strategy		
Describe the short, medium, and long-term climate-related risks and opportunities identified by the organization.	6-2 Climate-related Financial Disclosures	99
Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning.	6-2 Climate-related Financial Disclosures	99
Describe the organization's strategic resilience, considering different climate-related scenarios (including 2° C or more severe scenarios).	6-2 Climate-related Financial Disclosures	96

TCFD Recommended Disclosures	Corresponding Chapters in the Report	Page
Risk management		
Describe the organization's processes for identifying and assessing climate-related risks.	6-2 Climate-related Financial Disclosures	96
Describe the organization's processes for managing climate-related risks.	6-2 Climate-related Financial Disclosures	96
Describe how the processes for identification, assessment, and management of climate-related risks are integrated into the organization's overall risk management system.	6-2 Climate-related Financial Disclosures	96
Indicators and Targets		
Disclose the indicators used by the organization to assess climate-related risks and opportunities in accordance with its strategy and risk management processes.	6-2 Climate-related Financial Disclosures	97
Disclose Scope 1, Scope 2 and Scope 3 (where applicable) greenhouse gas emissions and related risks.	6-2 Climate-related Financial Disclosures	99
	6-3 Climate Action and Energy Management	101
Describes the organization's targets for managing climate-related risks and opportunities, and its performance in achieving them.	6-2 Climate-related Financial Disclosures	97



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Intergrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
  - 9-1 Talent Value-Related Data
  - 9-2 Management System Certification
  - 9-3 GRI Content Index
  - 9-4 SASB Sustainability Accounting Standards Board Index
  - 9-5 Industry-Specific Disclosure Indicators
  - 9-6 TCFD Recommended Disclosures
  - 9-7 Greenhouse Gas Inventory and Assurance Status
  - 9-8 Stakeholder Capitalism Universal Metrics
  - 9-9 United Nations Sustainable Development Goals SDGs
  - 9-10 Supplementary Explanations for Each Disclosure Category
  - 9-11 External Assurance

# 9.7 Greenhouse Gas Inventory and Assurance Status

MERRY's disclosure is voluntary. The greenhouse gas emission information in this Report has been inventoried in accordance with the GHG P rotocol. The inventory report boundary includes Scope 1, Scope 2, and Scope 3. For details regarding the organizational boundary and assurance scope of the inventory, please refer to the table "Organizational Boundary Description".

Greenhouse gas emissions (Scope 1 and Scope 2; Category 1 and Category 2)

Scope 1 (Category 1 )		Emissions Boundary	Scope 2 (Category 2 )	
Intensity	Total Emissions (metric tons CO2e)		Total Emissions (metric tons CO2e)	Intensity
0.0177	120.0722	Taiwan HQ	639.9724	0.4032
	277.2001	MECL	9,204.4785	
	162.4662	METC	1,731.9585	
	158.3009	MEVN	5,424.4645	
	0.7940	MECA	21.2908	
	0.0002	MESG	44.3896	
	0.0002	MEST	9.9642	
	11.1839	MSCS	246.48	
	20.0030	FUXM & ASCX	336.8846	
	21.23725	MSNA	4.4409	
		1.5295	SENM	0
		1.669	MEMP	18.9334

Assurance Body: S G S

Notes:The inventory standard is based on the Greenhouse Gas Protocol, the assurance standard is based on ISO 14064-3, and the assurance opinion is at a reasonable assurance level.



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Integrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
  - 9-1 Talent Value-Related Data
  - 9-2 Management System Certification
  - 9-3 GRI Content Index
  - 9-4 SASB Sustainability Accounting Standards Board Index
  - 9-5 Industry-Specific Disclosure Indicators
  - 9-6 TCFD Recommended Disclosures
  - 9-7 Greenhouse Gas Inventory and Assurance Status
  - 9-8 Stakeholder Capitalism Universal Metrics
  - 9-9 United Nations Sustainable Development Goals SDGs
  - 9-10 Supplementary Explanations for Each Disclosure Category
  - 9-11 External Assurance

Scope 3 (Categories 3 to 6 )		
Emissions Boundary		Total Emissions (metric tons CO2e)
Scope 3-1 Purchased Goods and Services	Category 4	117,388.5957
Scope 3-2 Capital Goods	Category 4	9,722.7912
Scope 3-3 Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	Category 4	3,653.6426
Scope 3-4 Upstream Transportation and Distribution	Category 3	39,954.9963
Scope 3-5 Waste Generated in Operations	Category 4	243.5618
Scope 3-6 Business Travel	Category 3	368.3834
Scope 3-7 Employee Commuting	Category 3	2,686.8552
Scope 3-8 Upstream Leased Assets	Category 4	0
Scope 3-9 Downstream Transportation and Distribution	Category 3	3.1063
Scope 3-10 Processing of Sold Products	Category 5	395.0093
Scope 3-11 Use of Sold Products	Category 5	15,148.5695
Scope 3-12 End-of-Life Treatment of Sold Products	Category 5	12,920.6032
Scope 3-13 Downstream Leased Assets	Category 5	155.7425
Scope 3-14 Franchises	Category 5	0
Scope 3-15 Investments	Category 5	1,378.7408

Assurance Body: S G S

Notes:The inventory standard is based on the Greenhouse Gas Protocol (GHG Protocol), and the assurance standard is based on ISO 14064-3.

\*Assurance Ratio: Calculated based on overall revenue within the scope of disclosure as per the Report.

\*Greenhouse gas emissions intensity = Current year greenhouse gas emissions volume ÷ Current year consolidated net revenue (NTD millions)





- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Integrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
  - 9-1 Talent Value-Related Data
  - 9-2 Management System Certification
  - 9-3 GRI Content Index
  - 9-4 SASB Sustainability Accounting Standards Board Index
  - 9-5 Industry-Specific Disclosure Indicators
  - 9-6 TCFD Recommended Disclosures
  - 9-7 Greenhouse Gas Inventory and Assurance Status
  - 9-8 Stakeholder Capitalism Universal Metrics
  - 9-9 United Nations Sustainable Development Goals SDGs
  - 9-10 Supplementary Explanations for Each Disclosure Category
  - 9-11 External Assurance

# 9-8 Stakeholder Capitalism Universal Metrics

	Topic	Core Metrics and Disclosure Items	Corresponding Report Sections
Governance	Corporate Purpose	<b>Setting Purpose</b> Corporate purpose serves as the expression of how a business provides solutions for economic, environmental, and social issues. Corporate purpose should create value for all stakeholders, including shareholders.	Message from Management 1-1 Sustainability Policy and Operations
	Quality of Governance Mechanism	<b>Board composition, stakeholder representatives</b> Composition of the highest governance body and its committees: Capabilities related to economic, environmental, and social themes; executive or non-executive directors; independent directors; tenure of the governance body; The number and nature of other significant positions and commitments held by each director; gender; members of vulnerable social groups; stakeholder representatives	3-1 Governance Structure For information on board members, please refer to the 'Resumes of Board Members' on the company's website.
	Stakeholder Engagement	<b>Material Topics and Impact on Stakeholders</b> List of topics material to key stakeholders and the company, how to identify topics, and how to engage with stakeholders.	1-2 Stakeholder Engagement 1-3 Materiality Analysis and Identification
	Ethical Conduct	<b>Anti-Corruption</b> Anti-Corruption  1. Percentage of members of organizational governance bodies, employees, and business partners that have received training on the organization's anti-corruption policies and procedures, broken down by region. (a) The total number and nature of corruption incidents that occurred in previous years but were confirmed in the reporting year; (b) The total number and nature of corruption incidents that occurred and were confirmed in the reporting year;  2. Discuss initiatives and stakeholder engagement aimed at improving the broader operating environment and culture to combat corruption.	No corruption incidents occurred in 2022 and 2023. 3-2 Integrity and Legal Compliance

	Topic	Core Metrics and Disclosure Items	Corresponding Report Sections
Governance	Ethical Conduct	<b>Safeguarding Ethical and Reporting Mechanisms</b> Description of internal and external mechanisms for the following matters: 1. Soliciting advice regarding ethical and legal behavior and organizational integrity; 2. Reporting of unethical or illegal behavior and breaches of organizational integrity.	There were no reported incidents of integrity violations in 2023 and 2024. 3-2 Integrity and Legal Compliance
	Risk and Opportunity Assessment	<b>Overall Risk and Opportunity Assessment</b> Disclosure of the major material risk factors and opportunities specifically identified by the company (as opposed to general industry risks), the company's risk appetite, how risks and opportunities change over time, and how these changes are addressed. These opportunities and risks should incorporate material economic, environmental, and social issues, including climate change and data management.	3-3 Risk Management 6-2 Climate-related Financial Disclosures
Earth	Climate Change	<b>Greenhouse Gas Emissions</b> Report Scope 1 and Scope 2 greenhouse gas emissions for all relevant greenhouse gases (carbon dioxide, methane, nitrous oxide, fluorinated gases, etc.) in tons of carbon dioxide equivalent ( tCO2e ). Where applicable, estimate and report material upstream and downstream Value Chain (Scope 3) emissions.	6-3 Climate Action and Energy Management
		<b>Adherence to TCFD</b> Comprehensively implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). Where necessary, disclose a timeline for full implementation, not exceeding three years. Disclose whether a greenhouse gas (GHG) emissions target aligned with the Paris Agreement has been set or committed to—limiting global warming to well below 2° C above pre-industrial levels and pursuing efforts to limit it to 1.5° C —and achieving net-zero emissions by 2050.	6-2 Climate-related Financial Disclosures



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Integrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices

- 9-1 Talent Value-Related Data
- 9-2 Management System Certification
- 9-3 GRI Content Index
- 9-4 SASB Sustainability Accounting Standards Board Index
- 9-5 Industry-Specific Disclosure Indicators
- 9-6 TCFD Recommended Disclosures
- 9-7 Greenhouse Gas Inventory and Assurance Status
- 9-8 Stakeholder Capitalism Universal Metrics
- 9-9 United Nations Sustainable Development Goals SDGs
- 9-10 Supplementary Explanations for Each Disclosure Category
- 9-11 External Assurance

	Topic	Core Metrics and Disclosure Items	Corresponding Report Sections
Earth	Natural Resource Loss	<b>Land Use and Ecological Sensitivity</b> Disclose the number and area ( Unit: Hectares ) of operating sites owned, leased, or managed that are located within environmental protection areas and/ or in areas outside protected areas with high biodiversity value (KBA).)	Not applicable, as all the company's operating sites are not located in relevant ecologically sensitive areas.
	Freshwater Availability	<b>Water Use and Water-Stressed Areas</b> Report water withdrawal and consumption volumes ( Unit: Million Liters ) from significant operating sites in water-stressed areas ( areas defined as high or extremely high by the WRI Aqueduct water risk atlas tool ), and their water withdrawal as a percentage of total water withdrawal and water consumption as a percentage of total water consumption. If applicable, estimate and report information related to water withdrawal and consumption in significant upstream and downstream water-stressed areas within the value chain.	6-4 Water and Waste Management
People	Dignity and Equality	<b>Diversity and Inclusion</b> Percentage of employees by employee category, age, gender, and other diversity dimensions.	7-1 Talent Attraction and Retention
		<b>Compensation Equity</b> Basic wage and compensation ratios for each employee category ( Female to Male, Minority Groups to Majority Groups, and other relevant areas of equality ), broken down by prioritized equality areas in significant operational locations.	7-1 Talent Attraction and Retention
		<b>Wage Level</b> Wage Level 1. Ratio of entry-level standard wages by gender to local minimum wage 2. Ratio of the total annual salary of the Company General Manager/ CEO (CEO) to the median annual salary of all employees (Note: excluding CEO)	3-1 Governance Structure 7-2 Compensation and Benefits System Note: The denominator is calculated using the median annual salary of regular full-time employees at the Taiwan headquarters (excluding the highest-paid individuals).
		<b>Child and Forced Labor</b> Description of operating sites and suppliers with significant risks of child, forced, or compulsory labor incidents. Such risks may be related to the type of operation ( such as manufacturing factories ) and supplier type, or to operating sites and suppliers located in at-risk countries or regions.	2024 No human rights violation incidents occurred, and the organization ensured suppliers were required to uphold human rights. 7-6 Human Rights Protection and Employee Communication

	Topic	Core Metrics and Disclosure Items	Corresponding Report Sections
People	Health and Well-being	<b>Health and Well-being</b> 1. The number and rate of deaths resulting from occupational injuries; The number and rate of severe occupational injuries ( excluding fatalities ) ; the number and rate of recordable occupational injuries; the primary types of occupational injuries; working hours 2. Explain how the organization promotes non-occupational medical and health services for its workers, and the scope of services provided by the organization.	7-4 Safe Workplace 7-5 Health Care
	Future Employment Skills	<b>Education and Training</b> 1. Average hours of training received by the organization's employees during the reporting period, disaggregated by gender and employee category ( Total training hours provided to employees divided by the number of employees ) 2. Average expenditure on training and development per full-time employee ( Total training costs provided to employees divided by the number of employees )	7-3 Talent Development
Prosperity	Future Employment and Prosperity	<b>Total Number and Proportion of Employees</b> 1. Total number and proportion of new hires during the reporting period, broken down by age group, gender, other diversity indicators, and region. 2. Total number and proportion of departing employees during the reporting period, broken down by age group, gender, other diversity indicators, and region.	7-1 Talent Attraction and Retention
		<b>Economic Contribution</b> 1. Direct economic value generated and distributed on an accrual basis (EVG&D), including those listed below: Basic elements of the organization's global operations: a. Revenue; b. Operating costs; c. Employee wages and benefits; d. Payments to capital providers; e. Payments to governments; f. Community investments. 2. The total monetary value of any government financial subsidies received by the organization during the reporting period.	2-4 Financial Performance

Topic	Core Metrics and Disclosure Items		Corresponding Report Sections
Prosperity	Future Employment and Prosperity	<b>Financial Investment Contribution</b> 1. State the policy on total capital expenditure (CapEx) – depreciation, to describe the company's investment strategy. 2. State the policy on stock repurchases and dividend distribution, to explain the company's strategy for returning capital to shareholders.	2024 Shareholder Meeting Annual Report
		<b>Total Research and Development Amount</b> Total Costs Related to Research and Development	2-4 Financial Performance
	Community and Community Vitality	<b>Total Taxation</b> The total global taxes borne by the company, categorized by type of tax paid, including corporate income tax, property taxes, non-deductible business and other sales taxes, employer-paid payroll taxes, and other taxes that constitute company costs.	2-4 Financial Performance 2-5 Tax Management

9-9 United Nations Sustainable Development Goals SDGs

SDGs Target	SDGs sub-target	Corresponding Chapter
Target 3 Health and Well-being	3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being.	8 Proactively Thinking for Others
Target 4 Quality Education	4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship. 4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples, and children in vulnerable situations.	8 Proactively Thinking for Others
Goal 5 Gender Equality	5.1 End all forms of discrimination against all women and girls. 5.4 Recognize and value unpaid care and domestic work through the provision of public services, Infrastructure and social protection policies and the promotion of shared responsibility within the household and the family as nationally appropriate. 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life.	7 Trust and open communication 8 Proactively Thinking for Others
Target 7 Affordable Sustainable Energy	7.2 By 2030, substantially increase the share of renewable energy in the global energy mix. 7.A By 2030, enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency, and advanced and cleaner fossil-fuel technologies, and promote investment in energy infrastructure and clean energy technologies.	6 Creating Positive Environmental Impact



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Intergrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices

- 9-1 Talent Value-Related Data
- 9-2 Management System Certification
- 9-3 GRI Content Index
- 9-4 SASB Sustainability Accounting Standards Board Index
- 9-5 Industry-Specific Disclosure Indicators
- 9-6 TCFD Recommended Disclosures
- 9-7 Greenhouse Gas Inventory and Assurance Status
- 9-8 Stakeholder Capitalism Universal Metrics
- 9-9 United Nations Sustainable Development Goals SDGs
- 9-10 Supplementary Explanations for Each Disclosure Category
- 9-11 External Assurance

SDGs Target	SDGs sub-target	Corresponding Chapter
Target 8 Employment and Economic Growth	8.5 By 2030, achieve full and productive employment and decent work for all, including for youth and persons with disabilities, and equal pay for work of equal value.	3 Empowerment and Accountability 7 Trust and open communication
	8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking, ensure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms.	
	8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrant workers, and those in precarious employment.	
Target 9 Sustainable Industry and Infrastructure	9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry’s share of employment and gross domestic product (GDP) in accordance with national circumstances, and double its share in least developed countries (LDCs).	4 Pursuing Progress and Innovation 5 Trustworthy Relationships of Intergrity
	9.5 Improve scientific research, enhance the technological capabilities of industrial and commercial sectors in all countries, especially developing countries, including by 2030, encouraging innovation, and substantially increasing the number of research and development personnel per million people by x%, and increasing public and private research and development expenditure.	
Target 10 Eliminate Inequality	10.2 By 2030, empower and promote the social, economic, and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion, economic, or other status.	7 Ttrust and open communication 8 Proactively Thinking for Others
	10.3 Ensure equal opportunity and reduce inequality, including through eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action.	

SDGs Target	SDGs sub-target	Corresponding Chapter
Target 12 Responsible Consumption and Production	12.2 By 2030, achieve the sustainable management and efficient use of natural resources.	4 Pursuing Progress and Innovation 5 Trustworthy Relationships of Intergrity 6 Creating Positive Environmental Impact 7 Ttrust and open communication 8 Proactively Thinking for Others
	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment.	
	12.6 Encourage businesses, especially large enterprises and multinational corporations, to adopt sustainable practices and integrate sustainable development information into their operational plans.	
	12.8 By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature.	
Target 13 Climate Action	13.1 Strengthen the resilience and adaptive capacity of all countries to climate-related hazards and natural disasters.	6 Creating Positive Environmental Impact 8 Proactively Thinking for Others
	13.3 Strengthen education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.	
Target 16 Peace, Justice and Strong Institutions	16.5 Substantially reduce corruption and bribery in all their forms. 16.6 Develop effective, accountable and transparent institutions at all levels.	3 Empowerment and Accountability



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Integrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
  - 9-1 Talent Value-Related Data
  - 9-2 Management System Certification
  - 9-3 GRI Content Index
  - 9-4 SASB Sustainability Accounting Standards Board Index
  - 9-5 Industry-Specific Disclosure Indicators
  - 9-6 TCFD Recommended Disclosures
  - 9-7 Greenhouse Gas Inventory and Assurance Status
  - 9-8 Stakeholder Capitalism Universal Metrics
  - 9-9 United Nations Sustainable Development Goals SDGs
  - 9-10 Supplementary Explanations for Each Disclosure Category
  - 9-11 External Assurance

# 9-10 Supplementary Explanations for Each Disclosure Category

The Company and its Subsidiaries	Abbrevi- ation	Business Type	Consolidated financial statements	Governance data	Social data	Environmental data
Taiwan Headquarters (including Hsinchu and Taipei offices)	MEHO	-	●	●	●	●
MERRY Electronics (Shenzhen) Co., Ltd.	MECL	Its primary business is identical to that of the Company.	●	●	●	●
MERRY ELECTRONICS (THAILAND) CO.,LTD.	METC	Its primary business is identical to that of the Company.	●	●	●	●
MERRY & Luxshare(Vietnam) Co., Ltd.	MEVN	Manufactures consumer electronics loudspeaker systems and microphones.	●	●	●	●
Asian Elite International Ltd.	MSCS	Loudspeaker and power amplifier production and sales.	●	●	●	●
MERRY ELECTRONICS (Singapore) PTE. LTD.	MESG	Primarily engaged in the trading of products identical to those of the Company.	●	●	●	●
MERRY ELECTRONICS (HK) CO.,LTD.	MEST	Primarily engaged in the trading of products identical to those of the Company.	●	●	●	●
MERRY ELECTRONICS (U.S.A.) CO.,LTD.	MECA	Technical and sales after-sales services.	●	●	●	●
MERRY Electronics North America Inc.	MENA	Order-based research and development and industrial design for loudspeakers and power amplifiers.	●	●	●	●
SEAS Fabrikker AS	SENM	Manufacturing and sales of loudspeaker units.	●	●	●	●
MERRY Electronics Sdn Bhd	MEMP	Engaged in the research and development of microphones, transducers, and loudspeakers.	●	●	●	●
Fulicare Medical Instruments (Xiamen) Co.,Ltd.	FUXM	Engaged in the manufacturing of medical devices.	●	●	●	●
Austar Hearing Science & Technology (Xiamen) Co., Ltd.	ASCX	Engaged in the research, development, manufacturing, and sales of hearing aids, hearing equipment, and acoustic-related equipment.	●	●	●	●
MUtek Electronics Co., Ltd.	MUTT	Manufacturing and application services for electrical and audio-visual electronic products.	●			
Fulicare Medical Technology (Suzhou) Co.,Ltd.	FUSZ	Engaged in the sales of medical devices.	●			
Xiamen Etimbre HearingTechnology Co.,Ltd	ETCX	Engaged in the research and development, production, and sales of hearing aids, hearing equipment, and acoustic-related equipment.	●			
FULICARE CO., LTD	FUSA	Engaged in the sales of medical devices.	●			
DANNY DYNAMICS LIMITED	DDBV	Engaged in general investment business.	●			
MERRY HEALTHCARE CO., LTD.	MHKY	Engaged in general investment business.	●			
Indigo Enterprises Inc.	INSA	Engaged in general investment business.	●			
MERRY Capital Inc.	MCTT	Engaged in general investment business.	●			
MERRYTECH (HK) CO. LIMITED	MTHK	Engaged in general investment business.	●			

- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Integrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
  - 9-1 Talent Value-Related Data
  - 9-2 Management System Certification
  - 9-3 GRI Content Index
  - 9-4 SASB Sustainability Accounting Standards Board Index
  - 9-5 Industry-Specific Disclosure Indicators
  - 9-6 TCFD Recommended Disclosures
  - 9-7 Greenhouse Gas Inventory and Assurance Status
  - 9-8 Stakeholder Capitalism Universal Metrics
  - 9-9 United Nations Sustainable Development Goals SDGs
  - 9-10 Supplementary Explanations for Each Disclosure Category
  - 9-11 External Assurance

# 9-11 External Assurance

## SGS ASSURANCE STATEMENT

### SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE MERRY ELECTRONICS CO., LTD.'S SUSTAINABILITY REPORT FOR 2024

#### NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by MERRY ELECTRONICS CO., LTD. (hereinafter referred to as MERRY) to conduct an independent assurance of the Sustainability Report for 2024. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 2 Moderate level during 2025/03/20 to 2025/05/05. The boundary of this report includes MERRY Taiwan and overseas operational and production or service sites. SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

#### INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all MERRY's Stakeholders.

#### RESPONSIBILITIES

The sustainability information in the MERRY's Sustainability Report of 2024 and its presentation are the responsibility of the directors or governing body (as applicable) and management of MERRY. SGS has not been involved in the preparation of any of the material included in the Sustainability Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

#### ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP, 2018).

Assurance has been conducted at a type 2 moderate level of scrutiny.

#### SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (In Accordance with)
3	SASB HARDWARE Sustainability Accounting Standard (2023-12)

- The evaluation of the reliability and quality of specified sustainability performance information in MERRY's Sustainability Report is limited to determined material topics or those clearly marked in the Sustainability report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement at a moderate level of scrutiny for MERRY and for its subsidiaries or joint ventures.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.
- The evaluation of the report against the SASB Disclosures and Metrics included in the HARDWARE Sustainability Accounting Standard (VERSION 2023-12) and conducted alongside an evaluation of accuracy assurance at moderate level of scrutiny.

#### SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The achievements and disclosure content related to GRI 303: Water and Effluents (2018) and GRI 306 Waste (2020) have been assured in accordance with Type 2 of AA1000AS v3 sustainability assurance engagement at a moderate level.

The details are as follows:

Year	GRI Disclosure
FY 2024	GRI 303: Water and Effluents
	Disclosure 303-1 Interactions with water as a shared resource
	Disclosure 303-2 Management of water discharge-related impacts
	Disclosure 303-3 Water withdrawal
	Disclosure 303-4 Water discharge
	Disclosure 303-5 Water consumption
	GRI 306 Waste
	Disclosure 306-1 Waste generation and significant waste-related impacts
	Disclosure 306-2 Management of significant waste-related impacts
	Disclosure 306-3 Waste generated
	Disclosure 306-4 Waste diverted from disposal
	Disclosure 306-5 Waste directed to disposal

#### ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, Sustainability and Nomination committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

#### LIMITATIONS

Financial data drawn directly from independently audited financial accounts and Task Force on Climate-related Financial Disclosures (TCFD) related disclosures have not been checked back to their original source as part of this assurance process.



- Sustainable Materiality Management
- Audio Perception Product Experts
- Empowerment and Accountability
- Pursuing Progress and Innovation
- Trustworthy Relationships of Integrity
- Creating Positive Environmental Impact
- Trust and Open Communication
- Proactively Thinking for Others
- ESG Data and Appendices
  - 9-1 Talent Value-Related Data
  - 9-2 Management System Certification
  - 9-3 GRI Content Index
  - 9-4 SASB Sustainability Accounting Standards Board Index
  - 9-5 Industry-Specific Disclosure Indicators
  - 9-6 TCFD Recommended Disclosures
  - 9-7 Greenhouse Gas Inventory and Assurance Status
  - 9-8 Stakeholder Capitalism Universal Metrics
  - 9-9 United Nations Sustainable Development Goals SDGs
  - 9-10 Supplementary Explanations for Each Disclosure Category
  - 9-11 External Assurance

# 9-11 External Assurance

## INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from MERRY, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 28000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

## FINDINGS AND CONCLUSIONS

### ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 AccountAbility Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

## INCLUSIVITY

MERRY has demonstrated its commitment to stakeholder inclusivity and engagement by integrating stakeholder engagement processes into its governance, strategy, and key decision-making procedures. Through diverse engagement methods, MERRY is able to gather and understand stakeholders' concerns regarding its sustainability performance, particularly in other regions.

## MATERIALITY

MERRY has implemented a multidimensional methodological approach to assess its economic, environmental, and human rights impacts in alignment with international standards. This approach supports an impact-driven materiality assessment process, enabling the identification of key issues and the formulation of long-term sustainability goals.

## RESPONSIVENESS

MERRY has addressed its material sustainability topics, related impacts, and stakeholders in a comprehensive, accurate, timely, accessible, and balanced manner. Measurable targets have been set to monitor its sustainability performance.

## IMPACT

Merry has demonstrated a process for identifying impacts that fairly encompass a range of environmental, social and governance topics from a wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Impacts related to material topics are integrated into the target-setting process with qualitative and quantitative measurement and evaluation, leading to more effective decision-making and results-based management. Merry demonstrates a clear understanding of the sustainability context in which these impacts occur, supporting transparent and accountable disclosure to stakeholders.

TW/PP 5008 Issue 2502

## QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

On the basis of the verification work performed, we reviewed minutes of meetings, management documents, ISO certifications, ESG information collection process, and other relevant materials. We have confidence that the specified performance information included in the scope of assurance is reliable at a moderate level of scrutiny for MERRY and its subsidiaries which cover in this report boundary.

## ADHERENCE TO GRI

The report, MERRY's Sustainability Report of 2024, is reporting in accordance with the GRI Universal Standards 2021. The significant impacts were assessed and disclosed in accordance with the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to MERRY's contributions to sustainability development.

MERRY has established a robust internal communication mechanism that reports to the board, enhancing the involvement of the highest governing body in promptly tracking ESG strategies and progress. In an era of rapid change, this structure enables MERRY to adapt its management approaches to mitigate the impacts of geopolitical and policy shifts.

## ADHERENCE TO SASB

MERRY has referenced with SASB's Standard, HARDWARE, VERSION 2023-12 to disclose information of material topics that are vital for enterprise value creation. The reporting boundaries of the disclosed SASB information correspond to the MERRY's Sustainability Report of 2024. Process to identify, assess, and manage SASB-topic-related risks and opportunities were integrated into MERRY's overall management process. Regularly monitoring peer disclosures helps MERRY understand changing expectations among investors and stakeholders and ensures comparable information provision.

Signed:

For and on behalf of SGS Taiwan Ltd.

Stephen Pao  
Business Assurance Director  
Taipei, Taiwan  
16 June, 2025  
[www.sgs.com](http://www.sgs.com)



AA1000  
Licensed Report  
000-8/V3-04KB8

TW/PP 5008 Issue 2502