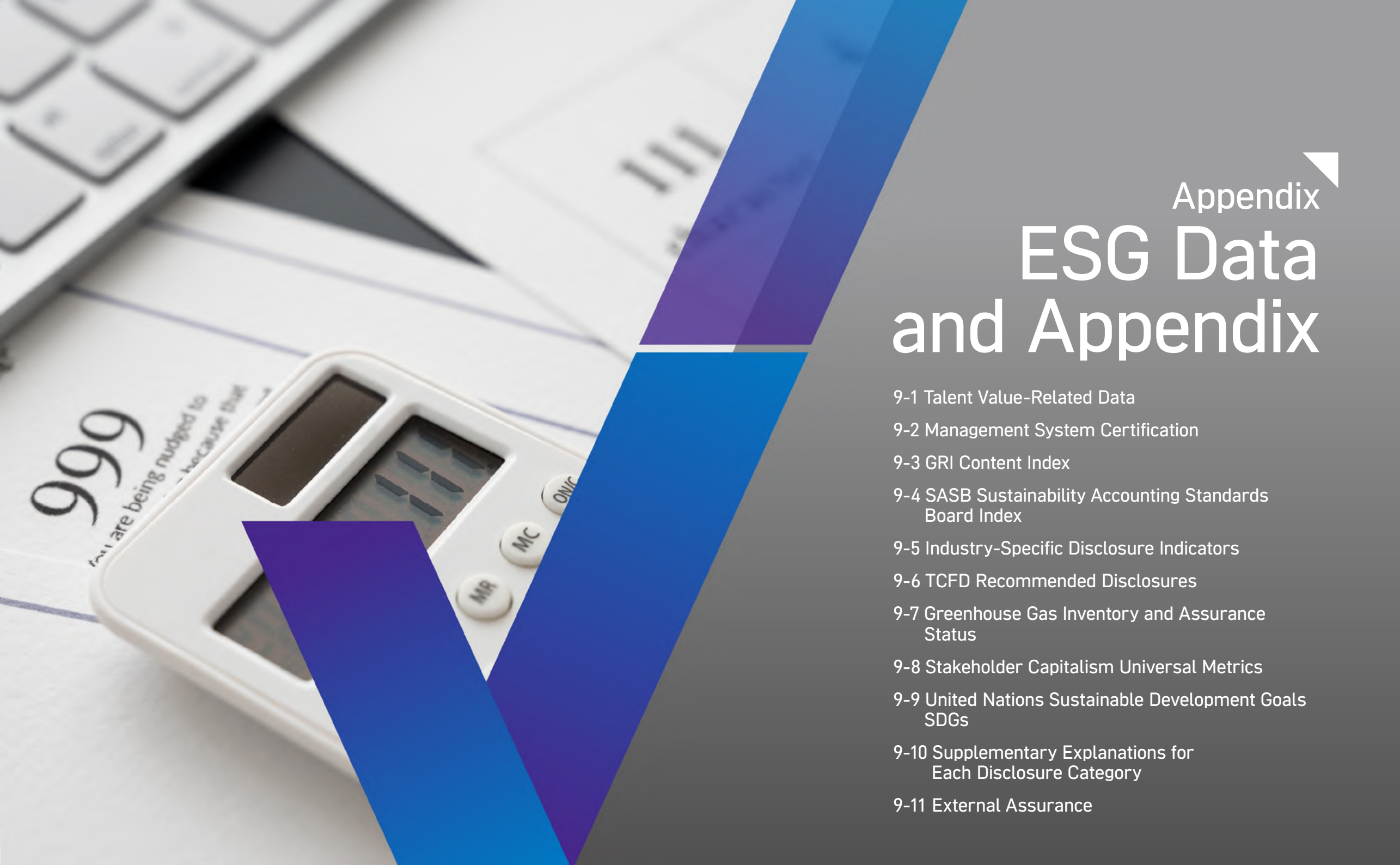




Appendix ESG Data and Appendix

- 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

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9-1 Talent Value-Related Data

2025 MERRY Group Employee Structure Statistics

	Indefinite-term Contract				Fixed-Term Contracts				Full-time Employees				Part-time Employees				Total	Non-Employee
	Female	%	Male	%	Female	%	Male	%	Female	%	Male	%	Female	%	Male	%		
MEHO	452	50.00%	452	50.00%	9	69.23%	4	30.77%	452	50.00%	452	50.00%	9	69.23%	4	30.77%	917	174
MECL	603	55.68%	480	44.32%	408	42.02%	563	57.98%	277	38.74%	438	61.26%	734	54.82%	605	45.18%	2,054	1,337
METC	763	52.51%	690	47.49%	-	0.00%	-	0.00%	763	52.51%	690	47.49%	-	0.00%	-	0.00%	1,453	2,265
MEVN	98	77.78%	28	22.22%	3,559	60.15%	2,358	39.85%	3,657	60.52%	2,386	39.48%	-	0.00%	-	0.00%	6,043	5,427
MECA	3	27.27%	8	72.73%	-	0.00%	-	0.00%	3	27.27%	8	72.73%	-	0.00%	-	0.00%	11	-
MESG	14	22.58%	48	77.42%	1	100.00%	-	0.00%	15	23.81%	48	76.19%	-	0.00%	-	0.00%	63	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	4
MSCS	31	55.36%	25	44.64%	13	54.17%	11	45.83%	44	55.00%	36	45.00%	-	0.00%	-	0.00%	80	8
ASCX	5	71.43%	2	28.57%	345	75.82%	110	24.18%	350	75.76%	112	24.24%	-	0.00%	-	0.00%	462	7
MENA	3	11.54%	23	88.46%	-	0.00%	-	0.00%	3	11.54%	23	88.46%	-	0.00%	-	0.00%	26	2
SENM	12	48.00%	13	52.00%	-	0.00%	-	0.00%	12	48.00%	13	52.00%	-	0.00%	-	0.00%	25	1
MEMP	2	10.00%	18	90.00%	-	0.00%	-	0.00%	2	10.00%	18	90.00%	-	0.00%	-	0.00%	20	1
MEIN																	0	10
Total	1,991	52.64%	1,791	47.36%	4,337	58.74%	3,046	41.26%	5,584	56.91%	4,228	43.09%	744	54.99%	609	45.01%	11,165	9,237

- 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.



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2025 New Hire Statistics

	Female	%	Male	%	Under 30	%	31-50 Years Old	%	Over 50 Years Old	%	Total	%
Taiwan HQ	164	55.97%	129	44.03%	138	47.10%	149	50.85%	6	2.05%	293	2.29%
MECL	253	32.35%	529	67.65%	405	51.79%	377	48.21%	-	0.00%	782	6.11%
METC	151	39.02%	236	60.98%	305	78.81%	72	18.60%	10	2.58%	387	3.03%
MEVN	4,814	43.76%	6,186	56.24%	7,289	66.26%	3,711	33.74%	-	0.00%	11,000	86.01%
MECA	2	100.00%	-	0.00%	-	0.00%	2	100.00%	-	0.00%	2	0.02%
MESG	2	14.29%	12	85.71%	7	50.00%	5	35.71%	2	14.29%	14	0.11%
MEST	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
MSCS	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
FUXM & ASCX	239	83.57%	47	16.43%	149	52.10%	137	47.90%	-	0.00%	286	2.24%
MENA	1	25.00%	3	75.00%	-	0.00%	1	25.00%	3	75.00%	4	0.03%
SENM	3	75.00%	1	25.00%	1	25.00%	3	75.00%	-	0.00%	4	0.03%
MEMP	2	11.76%	15	88.24%	2	11.76%	14	82.35%	1	5.88%	17	0.13%
MEIN	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Total	5,631	44.03%	7,158	55.97%	8,296	64.87%	4,471	34.96%	22	0.17%	12,789	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.

2025 Employee Turnover Statistics

	Female	%	Male	%	Under 30	%	31-50 Years Old	%	Over 50 Years Old	%	Total	%
Taiwan HQ	111	54.68%	92	45.32%	68	45.95%	68	45.95%	12	8.11%	203	2.13%
MECL	329	36.19%	580	63.81%	580	55.45%	451	43.12%	15	1.43%	909	9.54%
METC	72	38.92%	113	61.08%	113	65.70%	59	34.30%	-	0.00%	185	1.94%
MEVN	3,259	40.64%	4,760	59.36%	5,628	70.18%	2,391	29.82%	-	0.00%	8,019	84.13%
MECA	-	0.00%	1	100.00%	-	0.00%	-	0.00%	1	100.00%	1	0.01%
MESG	-	0.00%	11	100.00%	2	18.18%	7	63.64%	2	18.18%	11	0.12%
MEST	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
MSCS	1	50.00%	1	50.00%	1	50.00%	1	50.00%	-	0.00%	2	0.02%
FUXM & ASCX	152	79.17%	40	20.83%	93	51.67%	86	47.78%	1	0.56%	192	2.01%
MENA	-	0.00%	1	100.00%	-	0.00%	1	100.00%	-	0.00%	1	0.01%
SENM	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
MEMP	4	44.44%	5	55.56%	1	50.00%	-	0.00%	1	50.00%	9	0.09%
MEIN	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Total	3,928	41.21%	5,604	58.79%	6,486	67.70%	3,063	31.97%	31	0.32%	9,532	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.



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Historical Female Employee Statistics

	2021	2022	2023	2024	2025
Proportion of Female Employees	58.55%	55.93%	56.82%	58.23%	56.68%
Proportion of Female Governance-Level Executives	30.00%	30.00%	30.00%	25.00%	25.00%
Proportion of Female Middle Managers	23.30%	26.47%	31.06%	27.61%	27.27%
Proportion of Female Entry-Level Managers	35.51%	39.20%	36.00%	37.50%	44.44%
Proportion of Female Sales Managers	Not available	Not available	60.87%	64.52%	56.00%
Proportion of Females in STEM Positions	24.77%	24.36%	23.05%	26.07%	27.67%

Historical Total Number of Hired Employees

			2021	2022	2023	2024	2025
Total			6,068	5,239	5,963	7,893	11,165
Gender	Headcount	Female	3,553	2,930	3,388	4,596	6,328
		Male	2,515	2,309	2,575	3,297	4,837
	%	Female	58.55%	55.93%	56.82%	58.23%	56.68%
		Male	41.45%	44.07%	43.18%	1.77%	43.32%
Age Group	Headcount	Under 30	2,835	2,018	2,326	3,223	4,849
		31–50 years old	3,119	3,082	3,464	4,457	6,073
		Over 50 Years Old	114	139	173	213	243
	%	Under 30	46.72%	38.52%	39.01%	40.83%	43.43%
		31–50 years old	51.40%	58.83%	58.09%	56.47%	54.39%
		Over 50 Years Old	1.88%	2.65%	2.90%	2.70%	2.18%

*Starting in 2023, statistics for FUXM & ASCX, MENA, SENM, and MEMP have been included

Historical Voluntary Turnover Rate by Location

	2023	2024	2025
Total Voluntary Turnover Rate	49.20%	65.18%	35.96%
MEHO	14.03%	15.63%	18.10%
MECL	68.74%	50.55%	44.01%
METC	15.78%	20.38%	5.85%
MEVN	69.88%	113.62%	42.25%
MECA	0.00%	0.00%	0.00%
MESG	16.00%	8.33%	12.70%
MEST	9.09%	0.00%	0.00%
MSCS	2.27%	3.57%	2.50%
FUXM & ASCX	37.98%	45.26%	40.48%
MENA	13.04%	4.00%	3.85%
SENM	7.14%	9.09%	0.00%
MEMP	33.33%	16.67%	40.00%
MEIN	0.00%	0.00%	0.00%

*Voluntary Turnover Rate be calculated in since 2023



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

		Headcount					%				
		2021	2022	2023	2024	2025	2021	2022	2023	2024	2025
Senior Management (Governance Level CXO)	Female	3	3	3	2	2	30.00%	30.00%	30.00%	25.00%	25.00%
	Male	7	7	7	6	6	70.00%	70.00%	70.00%	75.00%	75.00%
	Under 30	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%
	31-50 Years Old	4	3	2	1	1	40.00%	30.00%	20.00%	12.50%	12.50%
	Over 50 Years Old	6	7	8	7	7	60.00%	70.00%	80.00%	87.50%	87.50%
Non-Senior Management	Female	100	105	122	112	187	31.55%	34.88%	34.17%	33.53%	39.29%
	Male	217	196	235	222	289	68.45%	65.12%	65.83%	66.47%	60.71%
	Under 30	7	4	5	12	55	2.21%	1.33%	1.40%	3.59%	11.55%
	31-50 Years Old	269	246	290	246	343	84.86%	81.73%	81.23%	73.65%	72.06%
	Over 50 Years Old	41	51	62	76	78	12.93%	16.94%	17.37%	22.75%	16.39%
Technical Staff (Engineering Personnel)	Female	192	189	287	268	352	24.77%	24.36%	29.20%	26.07%	27.67%
	Male	583	587	696	760	920	75.23%	75.64%	70.80%	73.93%	72.33%
	Under 30	236	196	284	257	396	30.45%	25.26%	28.89%	25.00%	31.13%
	31-50 Years Old	522	557	663	721	817	67.35%	71.78%	67.45%	70.14%	64.23%
	Over 50 Years Old	17	23	36	50	59	2.19%	2.96%	3.66%	4.86%	4.64%
All other employees (Administrative Personnel + Direct Personnel)	Female	3,258	2,633	2,976	4,214	5,787	65.61%	63.42%	64.51%	64.60%	61.50%
	Male	1,708	1,519	1,637	2,309	3,622	34.39%	36.58%	35.49%	35.40%	38.50%
	Under 30	2,592	1,818	2,037	2,954	4,398	52.19%	43.79%	44.16%	45.29%	46.74%
	31-50 Years Old	2,324	2,276	2,509	3,489	4,912	46.80%	54.82%	54.39%	53.49%	52.21%
	Over 50 Years Old	50	58	67	80	99	1.01%	1.40%	1.45%	1.23%	1.05%



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9-2 Management System Certification

	Taiwan HQ	MECL	MEVN	METC	MSCS	ASCX
Quality Management						
ISO 9001:2015 Quality Management System	2027-07-12	2027-04-30	2026-10-29	2028-03-24	2026-10-12	2027-07-04
ISO 13485:2016 Medical devices quality management systems		2027-05-15				2027-11-21
IATF16949:2016 Automotive Quality Management System Standard	2027-04-30	2027-04-30				
Labor, Environment, Ethics, Health and Safety						
RBA Responsible Business Alliance Code of Conduct 8.0.2		2027-04-30	2027-04-23			
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		2029-01-21	2026-10-29			
GHG Protocol Greenhouse Gas Inventory	2025 Annual	2025 Annual	2025 Annual	2025 Annual	2025 Annual	2025 Annual
ISO 50001:2018 Energy Management System	2029-02-10	2026-12-01	2027-08-27			
SONY GP/ASUS GP	2027-02-28					
UL2799 Zero Waste to Landfill	2026-11-07	2026-11-07	2026-11-07			
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	2028-10-30	2028-09-16			

Note: Dates refer to certification expiration dates.



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9-3 GRI Content Index

GRI Usage Statement

Use Statement	MERRY Electronics Co., Ltd. has reported content for the period from 2025/1/1 to 2025/12/31 in accordance with the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

GRI 2: General Disclosures 2021

Indicators	Disclosure Items	Corresponding Section in Report	Page Number	Additional Information
The organization and its reporting practices				
2-1	Organizational Details	2-1 About MERRY	46	
2-2	Entities included in the organization's sustainability report	About This Report	4	
		9-10 Supplementary Explanations for Each Disclosure Category	210	
2-3	Reporting Period, Frequency, and Contact Person	About This Report	4	
2-4	Information Restatement	About This Report	4	
2-5	External Assurance/Verification	About This Report	4	
		9-11 External Assurance	211	
Activities and workers				
2-6	Activities, value chain, and other business relationships	2-1 About MERRY	46	
		2-3 Value Creation Process	51	
		5-1 Sustainable Supply Chain Management	89	
2-7	Employees	7-1 Talent Attraction and Retention	136	
		9-1 Talent Value-related Data	190	
2-8	Non-employee Workers	7-4 Workplace Safety	162	
		9-1 Talent Value-related Data	190	

Indicators	Disclosure Items	Corresponding Section in Report	Page Number	Additional Information
Governance				
2-9	Governance Structure and Composition	1-1 Sustainability Policy and Operations	16	
		3-1 Governance Organization	57	
		Company Website	-	
2-10	Nomination and Selection of the Highest Governance Body	3-1 Governance Organization	57	
		Company Website	-	
2-11	Chair of the Highest Governance Body	3-1 Governance Organization	57	
2-12	The Role of the Highest Governance Body in Overseeing Impact Management	3-1 Governance Organization	57	
2-13	Responsible Party for Impact Management	1-1 Sustainability Policy and Operations	16	
		1-4 Management Approach for Material Issues	38	
2-14	The Role of the Highest Governance Body in Sustainability Reporting	About This Report	4	
2-15	Conflicts of Interest	3-1 Governance Organization	57	
		Board Meeting Rules of Procedure	-	
2-16	Communication of Material Events	3-1 Governance Organization	57	
2-17	Collective Wisdom of the Highest Governance Body	3-1 Governance Organization	57	
		Company Website	-	
2-18	Performance Evaluation of the Highest Governance Body	3-1 Governance Organization	57	
		Company Website	-	
2-19	Compensation Policy	3-1 Governance Organization	57	A Compensation Committee has been
		Company Website	-	



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GRI 2: General Disclosures 2021

Indicators	Disclosure Items	Corresponding Section in Report	-	Additional Information
2-20	Compensation Decision Process	3-1 Governance Organization	57	A Compensation Committee has been
		Company Website	-	
2-21	Annual Total Compensation Ratio	3-1 Governance Organization	57	
Strategy, policies and practices				
2-22	Statement on Sustainability Strategy	Message from Management	14	
2-23	Policy Commitments	1-4 Management Approach to Material Topics	38	
		3-1 Governance Structure	57	
		7-6 Human Rights Protection and Employee Communication	175	
2-24	Incorporation of Policy Commitments	1-4 Management Approach to Material Topics	38	
		3-1 Governance Structure	57	
2-25	Procedures for Mitigating Adverse Impacts	1-4 Management Approach to Material Topics	38	
		3-2 Ethical Corporate Management and Compliance	65	
		7-6 Human Rights Protection and Employee Communication	175	
2-26	Mechanisms for Seeking Advice and Raising Concerns	1-2 Stakeholder Communication	21	
		3-2 Integrity and Compliance	65	
		7-6 Human Rights Protection and Employee Communication	175	
2-27	Compliance	3-2 Integrity and Compliance	65	
2-28	Membership in Professional Associations	2-1 About MERRY	46	
Stakeholder engagement				
2-29	Stakeholder Engagement Policy	1-2 Stakeholder Communication	21	
2-30	Collective Bargaining Agreements	-	-	No collective bargaining agreement in place

GRI 3: Material Topics 2021

Indicators	Disclosure Items	Corresponding Section in Report	Page Number	Additional Information
3-1	Process for Determining Material Topics	1-3 Materiality Analysis and Identification	25	
3-2	Material Topics List	1-3 Materiality Analysis and Identification	27	
Key Theme 1: Innovation Management				
3-3	Material Topics Management	Sustainability Promotion Goals	7	
		1-4 Management Approach to Material Topics	34	
Custom Topics				
IM-1	Use of Recycled Materials / Circular Design	4-1 Sustainable Design and Innovation Management	77	
Key Theme 2: Climate Strategy and Energy Management				
3-3	Key Theme Management	Sustainability Promotion Goals	10	
		1-4 Management Approach to Material Topics	34	
GRI 302 Energy 2016				
302-1	Internal energy consumption	6-3 Climate Action and Energy Management	118	
302-3	Energy Intensity	6-3 Climate Action and Energy Management	118	
302-4	Reducing Energy Consumption	6-3 Climate Action and Energy Management	119	
GRI 305 排放 2016				
305-1	Direct (Scope 1) Greenhouse Gas Emissions	6-3 Climate Action and Energy Management	116	
305-2	Indirect (Scope 2) Greenhouse Gas Emissions from Energy	6-3 Climate Action and Energy Management	116	
305-3	Other Indirect (Scope 3) Greenhouse Gas Emissions	6-3 Climate Action and Energy Management	117	
305-4	Greenhouse Gas Emissions Intensity	6-3 Climate Action and Energy Management	118	
305-5	Greenhouse Gas Emission Reductions	6-3 Climate Action and Energy Management	117	

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GRI 3: Material Topics 2021

Indicators	Disclosure Items	Corresponding Section in Report	Page Number	Additional Information
Key Theme 3: Human Capital Development				
3-3	Key Theme Management	Sustainable Development Goals	11	
		1-4 Management Approach to Material Topics	35	
GRI 202 Market Position 2016				
202-1	Ratio of standard wages for frontline staff of different genders to the local minimum wage	7-2 Compensation and Benefits System	142	
202-2	Percentage of Local Residents Employed in Senior Management Positions	Taiwan: 100% China facilities: 100% Asia-Pacific facilities and offices: 64.44%	-	Senior management refers to manager-level positions and above; "local" is defined by nationality
GRI 401 Labor Practices 2016				
401-1	New Hires and Separations	7-1 Talent Attraction and Retention	136	
		9-1 Data on Talent Value	190	
401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	7-2 Compensation and Benefits System	142	
401-3	Parental Leave	7-2 Compensation and Benefits System	142	
GRI 404 Training and Education 2016				
404-1	Average number of training hours per employee per year	7-3 Talent Development	152	
404-2	Employee skill enhancement and transition support programs	7-3 Talent Development	152	
404-3	Percentage of Employees Who Undergo Regular Performance and Career Development Reviews	7-2 Compensation and Benefits System	142	
GRI 405 Employee Diversity and Equal Opportunity 2016				
405-2	Ratio of basic salary and total compensation for women to men	7-2 Compensation and Benefits System	143	

Indicators	Disclosure Items	Corresponding Section in Report	Page Number	Additional Information
Material Topic 4: Information Security				
3-3	Management of Key Themes	Sustainable Development Goals	6	
		1-4 Management Approach to Material Topics	36	
Custom Topics				
IS-1	Key Areas of Information Security Management	3-4 Information Security Management	71	
IS-2	Information Security Training	3-4 Information Security Management	74	
Key Theme 5: Ethical Corporate Management				
3-3	Key Theme Management	Sustainable Development Goals	6	
		1-4 Management Approach to Material Topics	36	
GRI 205 Anti-Corruption 2016				
205-2	Communication and Training on Anti-Corruption Policies and Procedures	3-2 Ethical Corporate Management and Compliance	65	
205-3	Confirmed Incidents of Corruption and Actions Taken	3-2 Ethical Corporate Management and Compliance	67	
Key Topic 6: Product Responsibility and Marketing				
3-3	Management of Material Topics	Sustainable Development Goals	9	
		1-4 Management Approach to Material Topics	35	
GRI 416 Customer Health and Safety 2016				
416-1	Assess the impacts of product and service categories on health and safety	5-2 Green Product Management	99	
416-2	Incidents of Non-compliance with Health and Safety Regulations Regarding Products and Services	5-2 Green Product Management	99	

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GRI 3: Material Topics 2021

Indicators	Disclosure Items	Corresponding Section in Report	Page Number	Additional Information
GRI 417 Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling	5-2 Green Product Management	100	
417-2	Incidents of Non-Compliance with Regulations Regarding Product and Service Information and Labeling	5-2 Green Product Management	100	
Key Topic 7: Sustainable Supply Chain				
3-3	Management of Material Topics	Sustainable Development Goals	8	
		1-4 Management Approach to Material Topics	37	
GRI 204 Procurement Practices 2016				
204-1	Percentage of procurement expenditures from local suppliers	5-1 Sustainable Supply Chain	89	
GRI 308 Supplier Environmental Assessment 2016				
308-1	Use of environmental criteria to screen new suppliers	5-1 Sustainable Supply Chain	91	
308-2	Negative Environmental Impacts in the Supply Chain and Actions Taken	5-1 Sustainable Supply Chain	92	
GRI 414 Supplier Social Assessment 2016				
414-1	Screening New Suppliers Using Social Standards	5-1 Sustainable Supply Chain	91	
414-2	Negative Social Impacts in the Supply Chain and Actions Taken	5-1 Sustainable Supply Chain	92	
Key Topic 8: Waste Management				
3-3	Management of Material Topics	Sustainable Development Goals	10	
		1-4 Management Approach to Material Topics	37	
GRI 306 Waste 2020				
306-3	Waste Generation	6-4 Water and Waste Management	124	
306-4	Waste Disposal and Transfer	6-4 Water Resources and Waste Management	125	



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Voluntarily Disclosed GRI Topics and Indicators

Indicators	Disclosure Items	Corresponding Section in Report	Page Number	Additional Information
Focus Area 1: Water Management				
GRI 303: Water and Effluent 2018				
303-1	Interactions with Shared Water Resources	6-4 Water Resources and Waste Management	108	
303-2	Management of Drainage-Related Impacts	6-4 Water Resources and Waste Management	108	
303-3	Water Withdrawal	6-4 Water Resources and Waste Management	123	
303-4	Discharge	6-4 Water Resources and Waste Management	123	
303-5	Water Consumption	6-4 Water Resources and Waste Management	123	
Focus Area 2: Diversity and Inclusion				
GRI 405 Workforce Diversity and Equal Opportunity 2016				
405-1	Diversity of Governance Bodies and Employees	3-1 Governance Structure	57	
		7-1 Talent Attraction and Retention	136	
		9-1 Talent Value-related Data	190	
GRI 406: Non-Discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken by the organization	Annual Highlights: DEI Initiatives	132	
		7-6 Human Rights Protection and Employee Communication	175	
Ongoing Focus Area 3: Occupational Health and Safety				
GRI 403 : Occupational Health and Safety				
403-1	Occupational Health and Safety Management System	7-4 Safe Workplace	162	
403-2	Hazard Identification, Risk Assessment, and Accident Investigation	7-4 Safe Workplace	164	
403-3	Occupational Health Services	7-5 Healthcare	168	

Indicators	Disclosure Items	Corresponding Section in Report	Page Number	Additional Information
403-4	Worker Participation, Consultation, and Communication Regarding Occupational Health and Safty	7-4 Safe Workplace	165	
403-5	Training of Workers on Occupational Health and Safty	7-4 Safe Workplace	164	
403-6	Worker Health Promotion	7-5 Health Care	169	
403-7	Prevention and Mitigation of Occupational Health and Safty Impacts Directly Related to Business Operations	7-4 Safe Workplace	165	
403-8	Workers Covered by the Occupational Health and Safty Management System	7-4 Safe Workplace	166	
403-9	Work-Related Injuries	7-4 Safe Workplace	166	
Continuing Focus on Topic 4: Biodiversity				
GRI 101: Biodiversity 2024				
101-1	Policies to Halt and Reverse Biodiversity Loss	6-5 Biodiversity	126	
101-2	Management of Biodiversity Impacts	6-5 Biodiversity	128	

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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 Responsibility and Marketing	Description of practices for identifying and addressing product data security risks	TC-HW-230a.1	MERRY's wireless headsets use Bluetooth as the communication interface. An assessment of the headsets' usage patterns and the Bluetooth design and manufacturing processes indicates that there are no information security risks associated with them.	-
	Description of risk management related to the use of critical materials	TC-HW-440a.1	5-2 Product Liability and Green Products The company has established the "Critical Material Definition and Operating Procedures." Based on criteria such as critical materials, procurement value, and customer requirements, we continuously monitor supplier operational status and actively develop and enhance local procurement and supply chain diversity to improve overall supply chain resilience and adaptability. In accordance with the requirements of the "Procurement Risk Management Guidelines" and the "Emergency Response Plan Implementation Guidelines," MERRY continuously monitors the inventory levels of critical components and the status of suppliers. When potential abnormalities in incoming shipments are detected, tiered alerts are issued based on severity, and corresponding control measures are implemented.	90
Sustainable Supply Chain	Percentage of Tier 1 supplier sites audited under the Responsible Business Alliance (RBA) Validation Audit Process (VAP) or equivalent procedures, broken down by (a) all sites and (b) high-risk sites	TC-HW-430a.1	5-1 Sustainable Supply Chain	89
	The rate of non-compliance by Tier 1 suppliers regarding (a) priority non-conformities and (b) other non-conformities, specifically (1) the non-compliance rate with the Responsible Business Alliance (RBA) Validation Process (VAP) or equivalent process, and (2) the rate of related corrective actions	TC-HW-430a.2	5-1 Sustainable Supply Chain All suppliers have passed audit evaluations, with no non-compliant suppliers or those requiring corrective action. The company has established the "Definition and Operating Procedures for Critical Materials" and continuously monitors supplier operations based on criteria such as critical materials, procurement value, and customer requirements. Additionally, the company actively develops and enhances local procurement and supply chain diversity to improve the overall resilience and adaptability of the supply chain. In accordance with the requirements of the "Procurement Risk Management Guidelines" and the "Emergency Response Plan Implementation Guidelines," MERRY continuously monitors the inventory levels of critical components and the status of suppliers. When potential abnormalities in incoming shipments are detected, tiered alerts are issued based on severity, and corresponding control measures are implemented.	-



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Table 1 Sustainability Disclosure Topics and Metrics

Topic	Metric	Code	Corresponding Section / Disclosure Status	Page
Sustainable Supply Chain	Description of risk management related to critical materials	TC-HW-440a.1	5-2 Product Responsibility and Green Products The company has established the "Critical Materials Definition and Operating Procedures." Based on criteria such as critical materials, procurement value, and customer requirements, we continuously monitor supplier operations and actively develop and enhance local procurement and supply chain diversity to improve the overall resilience and responsiveness of the supply chain. In accordance with the requirements of the "Procurement Risk Management Measures" and the "Emergency Response Plan Implementation Measures," MERRY continuously monitors the inventory levels of critical components and the status of suppliers. When potential abnormalities in incoming shipments are detected, tiered alerts are issued based on severity, and corresponding control measures are implemented.	-
	Percentage of Product Revenue Containing Substances Subject to Reporting under IEC 62474	TC-HW-410a.1	5-2 Product Responsibility and Green Products By 2025, 100% of products sold by MERRY will comply with international regulations, customer requirements, and international environmental regulations such as IEC 62474. The percentage of sales revenue from products regulated by IEC 62474 is 0%.	90
Waste Management	Percentage of revenue from products eligible for registration under the Electronic Product Environmental Assessment Tool (EPEAT) or equivalent standards	TC-HW-410a.2	Products manufactured by MERRY are not subject to EPEAT regulations.	89
	Percentage of revenue from products eligible for energy efficiency certification	TC-HW-410a.3	Products manufactured by MERRY are not subject to energy efficiency certification requirements.	90
	Weight of end-of-life products and electronic waste collected; percentage recycled	TC-HW-410a.4	5-2 Product Responsibility and Green Products As MERRY operates on a B2B model, the recycling of electronic waste is carried out by end customers. Products designed and manufactured for customers are 100% compliant with WEEE standards. To promote a circular economy, we continuously assess recycled materials through design-for-recycling initiatives to increase the proportion of recycled materials used in product design, development, and manufacturing.	89

Table 2 Activity Metrics

Metric	Code	Corresponding Section / Disclosure	Page
Number of production units, by product category	TC-HW-000.A	Headsets: 23,768 / Audio Equipment and Speakers: 201,356 Others: 54,133 / Unit: Thousands	-
Area of manufacturing facilities	TC-HW-000.B	The manufacturing facilities include MECL, METC, MEVN, MSCS, ASCX, and SENM, with a total floor area of 122,664.49 m ²	-
Percentage of Production at Owned Facilities	TC-HW-000.C	100% (including significant affiliates)	-



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9-5 Industry-Specific Disclosure Indicators

No.	Indicator	Indicator Type	Annual Disclosure Status	Page Number
1	Total energy consumption, percentage of purchased electricity, and renewable energy utilization rate	Quantitative	6-3 Climate Action and Energy Management	116
2	Total water withdrawal and total water consumption	Quantitative	6-4 Water and Waste Management	122
3	Weight of hazardous waste generated and recycling percentage	Quantitative	6-4 Water and Waste Management	124
4	Description of occupational accident types, number of persons, and ratio	Quantitative	7-4 Safe Workplace	166
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.	99
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.	99
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	46



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9-6 TCFD Recommended Disclosures

TCFD Recommended Disclosures	Corresponding Chapters in the Report	Page Number
Governance		
Describe the board's oversight of climate-related risks and opportunities.	6-2 Climate-related Financial Disclosures	110
Describe management's role in re-evaluating and managing climate-related risks and opportunities.	6-2 Climate-related Financial Disclosures	110
Strategy		
Describe the short, medium, and long-term climate-related risks and opportunities identified by the organization.	6-2 Climate-related Financial Disclosures	113
Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning.	6-2 Climate-related Financial Disclosures	113
Describe the organization's strategic resilience, considering different climate-related scenarios (including 2°C or more severe scenarios).	6-2 Climate-related Financial Disclosures	111
Risk management		
Describe the organization's processes for identifying and assessing climate-related risks.	6-2 Climate-related Financial Disclosures	111
Describe the organization's processes for managing climate-related risks.	6-2 Climate-related Financial Disclosures	111
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	111
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	113
Disclose Scope 1, Scope 2 and Scope 3 (where applicable) greenhouse gas emissions and related risks.	6-2 Climate-related Financial Disclosures	114
	6-2 Climate-related Financial Disclosures	117
Describes the organization's targets for managing climate-related risks and opportunities, and its performance in achieving them.	6-2 Climate-related Financial Disclosures	113



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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 Protocol. 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 CO ₂ e)		Total Emissions (Metric tons CO ₂ e)	Intensity
0.0184	89.4616	Taiwan (HQ)	597.1242	0.3652
	279.4252	MECL	4,458.2113	
	157.3208	METC	2,229.6134	
	262.9298	MEVN	8,998.8394	
	0.3736	MECA	22.3348	
	0.0002	MESG	45.5563	
	0.0002	MEST	9.4725	
	16.5884	MSCS	139.5881	
	26.3600	FUXM & ASCX	451.2596	
	22.2429	MSNA	4.6952	
	0.7341	SENM	0	
	1.5558	MEMP	20.8111	

Scope 1- 3 Assurance Body : SGS

- The inventory was prepared in accordance with the GHG Protocol, and the verification was conducted in accordance with ISO 14064-3, with a verification opinion at the reasonable assurance level.
- 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)

Scope 3 (Categories 3 to 6)

Scope 3 (Categories 3 to 6)		
Emissions Boundary		Total Emissions (Metric tons CO ₂ e)
Scope 3-1 Purchased Goods and Services	Category 4	406,264.1091
Scope 3-2 Capital Goods	Category 4	21,265.2845
Scope 3-3 Fuel- and Energy-related activities not included in Scope 1 or 2	Category 4	1,933.6285
Scope 3-4 Upstream Transportation and Distribution	Category 3	40,202.4280
Scope 3-5 Waste Generated during Operations	Category 4	280.9451
Scope 3-6 Business Travel	Category 3	426.4751
Scope 3-7 Employee Commuting	Category 3	9,912.0380
Scope 3-8 Upstream Leased Assets	Category 4	0
Scope 3-9 Downstream Transportation and Distribution	Category 3	0
Scope 3-10 Processing of Sold Products	Category 5	0
Scope 3-11 Use of Sold Products	Category 5	11,618.8065
Scope 3-12 End-of-Life Treatment of Sold Products	Category 5	10,847.5326
Scope 3-13 Downstream Leased Assets	Category 5	243.8327
Scope 3-14 Franchises	Category 5	0
Scope 3-15 Investments	Category 5	1,115.1555



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9-8 Stakeholder Capitalism Universal Metrics

	Topic	Core Metrics and Disclosure Items	Corresponding Report Sections
Governance	Corporate Purpose	Setting Purpose 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 The CEO 1-1 Sustainability Policy and Operations
	Quality of Governance Mechanism	Board composition, stakeholder representatives 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	Material Topics and Impact on Stakeholders 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	Anti-Corruption - 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; - 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
		Safeguarding Ethical and Reporting Mechanisms Description of internal and external mechanisms for the following matters: - Soliciting advice regarding ethical and legal behavior and organizational integrity; - Reporting of unethical or illegal behavior and breaches of organizational integrity.	here were no reported incidents of integrity violations in 2023 and 2024. 3-2 Integrity and Legal Compliance
	Risk and Opportunity Assessment	Overall Risk and Opportunity Assessment 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



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	Topic	Core Metrics and Disclosure Items	Corresponding Report Sections
Earth	Climate Change	Greenhouse Gas Emissions 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
		Adherence to TCFD 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
	Natural Resource Loss	Land Use and Ecological Sensitivity 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	Water Use and Water-Stressed Areas 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 Resources and Waste Management
People	Dignity and Equality	Diversity and Inclusion Percentage of employees by employee category, age, gender, and other diversity dimensions.	7-1 Talent Attraction and Retention
		Compensation Equity 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
		Wage Level - Ratio of entry-level standard wages by gender to local minimum wage - 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).



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Topic		Core Metrics and Disclosure Items	Corresponding Report Sections
People	Dignity and Equality	Child and Forced Labor 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
	Health and Well-being	Health and Well-being - 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 - 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	Education and Training - 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) - Average expenditure on training and development per full-time employee (Total training costs provided to employees divided by the number of employees)	7-3Talent Development
Prosperity	Future Employment and Prosperity	Total Number and Proportion of Employees - Total number and proportion of new hires during the reporting period, broken down by age group, gender, other diversity indicators, and region. - 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
		Economic Contribution - 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. - The total monetary value of any government financial subsidies received by the organization during the reporting period.	2-4 Financial Performance
	Innovative Products and Services	Financial Investment Contribution - State the policy on total capital expenditure (CapEx) – depreciation, to describe the company's investment strategy. - 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
		Total Research and Development Amount Total Costs Related to Research and Development	2-4 Financial Performance
	Community and Community Vitality	Total Taxation 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



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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 Anticipating Stakeholder Needs
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 Anticipating Stakeholder Needs
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 Mutual trust and open communication 8 Proactively Anticipating Stakeholder Needs
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
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. 8.7 Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking, ensure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labor 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.	3 Empowerment and Accountability 7 Mutual trust and open communication
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). 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.	4 Pursuing Progress and Innovation 5 Trustworthy Relationships of Integrity
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. 10.3 Ensure equal opportunity and reduce inequality, including through eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action.	7 Mutual trust and open communication 8 Proactively Anticipating Stakeholder Needs



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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. 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.	4 Pursuing Progress and Innovation 5 Trustworthy Relationships of Integrity 6 Creating Positive Environmental Impact 7 Mutual trust and open communication. 8 Proactively Anticipating Stakeholder Needs
Target 13 Climate Action	3.1 Strengthen the resilience and adaptive capacity of all countries to climate-related hazards and natural disasters. 13.3 Strengthen education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.	6 Creating Positive Environmental Impact 8 Proactively Anticipating Stakeholder Needs
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



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9-10 Supplementary Explanations for Each Disclosure Category

Abbreviation (The Company and its Subsidiaries)	Company Name
MEHO	MERRY Electronics Co., Ltd.
MECA	MERRY ELECTRONICS (U.S.A.) CO., LTD.
METC	MERRY Electronics (Thailand) Co., Ltd.
MESG	MERRY ELECTRONICS (SINGAPORE) PTE. Ltd.
MEMP	Merry Electronics Sdn Bhd
MEIN	Merry Electronics Private Limited
MEHK	Merry Electronics (Hong Kong) Co., Ltd.
MECL	MERRY ELECTRONICS (SHENZHEN) CO., LTD.
FUXM	Fulicare Medical Instruments (Xiamen) Co., Ltd.
ETCX	Xiamen Etimbre Hearing Technology Co., Ltd.
ASCX	Austar Hearing Science And Technology (Xiamen) Co., Ltd.
MSCS	ASIAN ELITE INTERNATIONAL LTD.
MEVN	MERRY & LUXSHARE (VIETNAM) CO., LTD.
MUTT	MUtek Electronics Co., Ltd.
MENA	Merry Electronics North America Inc.
SENM	SEAS Fabrikker AS



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9-11 External Assurance



SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE MERRY ELECTRONICS CO., LTD.'S SUSTAINABILITY REPORT FOR 2025

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 2025. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 2 Moderate level during 2025/12/18 to 2026/03/25. The boundary of this report includes MERRY Taiwan and oversea operational and production, and service sites as disclosed in MERRY's Sustainability Report of 2025. The boundary is not the same as MERRY's consolidated financial statements. 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 stated in the SUSTAINABILITY REPORT for 2025.

RESPONSIBILITIES

The sustainability information in the MERRY's SUSTAINABILITY REPORT of 2025 and its presentation are the responsibility of the directors or governing body and management of MERRY. SGS has not been involved in the preparation of any of the material included in the 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 (AA1000ASv3), 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	In Accordance with GRI Standards (2021)
3	SASB Hardware SECTOR Sustainability Accounting Standard (Version No.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 report as conducted in accordance with type 2 of AA1000ASv3 sustainability assurance engagement at a moderate level of scrutiny for MERRY and moderate level of scrutiny 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.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The specified performance information includes the data presented in MERRY's Sustainability Report of Year 2025, which is claimed in the GRI content index (covering GRI 2, GRI 3, and the GRI 200, 300, and 400 series as material topics) and in the content index of the SASB Sector Standard (Hardware, version 2018-10).

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainable Development and Nomination Committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, and non material topics and the related specified performance indicators have not been checked back to source as part of this assurance process.

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 26000, 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.

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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.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

MERRY has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns.

MATERIALITY

MERRY has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

MERRY has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place at target setting with combination of qualitative and quantitative measurements.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

On the basis of the verification work performed, the assurance team checked the information and records including but not limited to minutes of meetings of BOD and committees, management documents, certification system reports, consolidated data file among regions, BPM system, training records, organization official website, internal audit plans and execution records etc. The assurance team have confidence that the specified performance information included in the scope of assurance is reliable at a moderate level of scrutiny for MERRY and at a moderate level of scrutiny for its subsidiaries or joint ventures.

ADHERENCE TO GRI

The Report, MERRY's Sustainability Report of 2025, is reporting in accordance with the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with 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. The organization has established the capability to identify and assess risks, and senior management and the Committee take the leadership in the execution and oversight of relevant management actions to ensure the effective operation of the risk management and operational framework. For future reporting, it is recommended for MERRY to undertake thorough due diligence, incorporating stakeholder perspectives and expectations to ensure a well-rounded assessment in the process of impact management, including organization's activity and operation as well as the business partners in the value chain.

ADHERENCE TO SASB

MERRY has referenced with SASB's Standard, Hardware SECTOR, 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 financial data reported in MERRY's audited consolidated financial statements of 2025. Process to identify, assess, and manage SASB-topic-related risks and opportunities were integrated into MERRY's overall management process.

Signed:
For and on behalf of SGS Taiwan Ltd.



Stephen Pao
Business Assurance Director
Taipei, Taiwan
29 May, 2026
www.sgs.com

