

# Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2023 of

**Merry Electronics Co., Ltd.**

No.22, 23rd Road, Taichung Industrial Park, Nantun Dist.,  
Taichung 408213, Taiwan, R.O.C.



has been verified in accordance with ISO 14064-3:2006 as  
meeting the requirements of

**ISO 14064-1:2018**

Direct emissions

**136.5013 tonnes of CO<sub>2</sub>e**

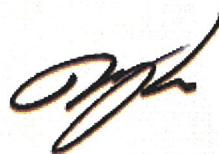
Indirect emissions

**1026.2826 tonnes of CO<sub>2</sub>e**

Direct emissions and indirect emissions

**1162.784 tonnes of CO<sub>2</sub>e**

Authorized by



Stephen Pao

Business Assurance Director

Date: 21 April 2024

Version 1

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SGS Taiwan Ltd.

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Statement TW24/00161GG, continued

The emission of each category is described as below:

Unit: tonnes of CO<sub>2</sub>e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	136.5013
Indirect emissions	Imported energy	Purchased electricity	766.2311
	Transportation	Upstream transportation (Trucks) Business travel (airplane and high-speed rail)	100.3669
	Products used by an organization	Purchase products (upstream emissions of energy resources and consumable manufacturing) Waste disposal and transportation	159.6847
	Associated with the use of products from the organization	-	N/A
	Other sources	-	N/A
Direct emissions and indirect emissions			1162.784



SGS has been contracted by MERRY ELECTRONICS CO., LTD. (hereinafter referred to as "MERRY "), No.22, 23rd Road, Taichung Industrial Park, Nantun Dist., Taichung 408213, Taiwan, R.O.C. for the verification of direct and indirect Greenhouse Gas emissions in accordance with

## ISO 14064-3:2006

as provided by MERRY ELECTRONICS CO., LTD. (hereinafter referred to as "MERRY "), No.22, 23rd Road, Taichung Industrial Park, Nantun Dist., Taichung 408213, Taiwan, R.O.C., in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2023 to 31 December 2023.

## Roles and responsibilities

The management of MERRY is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2023 to 31 December 2023.

SGS conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1:2018, ISO 14064-3:2006; in the period 16 January 2024 to 01 February 2024. The verification was based on the verification scope, objectives and criteria as agreed between MERRY and SGS on 13 September 2023.

## Level of Assurance

The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.

## Scope

MERRY has commissioned an independent verification by SGS Taiwan of reported GHG emissions of MERRY arising from design and sales for dynamic telephone receiver, dynamic mylar speaker, battery pack, portable handsfree headset, dynamic microphone for communication, and bluetooth headset activities, to establish conformance with ISO 14064:2018 principles within the scope of the verification as outlined below.

# Statement TW24/00161GG, continued

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary and is based on ISO 14064-3:2006.

- Title or description activities: GHG verification for MERRY in year 2023
- Location/boundary of the activities:

Subject	Address
Merry Electronics Co., Ltd.	No.22, 23rd Road, Taichung Industrial Park, Nantun Dist., Taichung 408213, Taiwan, R.O.C. No.8, 23rd Road, Taichung Industrial Park, Nantun Dist., Taichung 408213, Taiwan, R.O.C. No.11, 23rd Road, Taichung Industrial Park, Nantun Dist., Taichung 408213, Taiwan, R.O.C.
Merry Electronics Co., Ltd. -Taipei R&D Center	15F, No.205-3, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City, 231631, Taiwan, R.O.C.
Merry Electronics Co., Ltd. - Hsinchu Office	7F.-3, No. 93, Shuiyuan St., East Dist., Hsinchu City 300042 , Taiwan, R.O.C.
MUtek Electronics Co., Ltd.	15F, No.205-1, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City, 231631, Taiwan, R.O.C.
MERRY ELECTRONIC S (HK) CO., LTD.	Room 10, 2F, Block B, Shatin Industrial Center, No. 5-7, Yuen Shun Circuit, Shatin, New Territories, Hong Kong
MERRY ELECTRONIC S (U.S.A.) CO., LTD.	890 HILLVIEW CT STE. 200 MILPITAS, CA 95035-4565
Merry Electronics North America Inc.	81 Zenway Boulevard, Suite 25, Woodbridge, ON L4H 0S5
MERRY ELECTRONIC S (SINGAPORE) PTE. LTD.	21, Bukit Batok Crescent, #21-79, WCEGA Tower, Singapore 568065
DANNY DYNAMICS LIMITED	P.O. Box 3321, Road Town, Tortola, British Virgin Islands
MERRY HEALTHCARE CO., LTD	The Grand Pavilion Commercial Centre, Oleander Way, 802 West Bay Road, P.O.Box 32052, Grand Cayman KY1-1208, Cayman Island
Merry Capital Inc	No.22, 23rd Road, Taichung Industrial Park, Taichung 408213, Taiwan, R.O.C.
Universal Capital Investment Limited	TM Building, Pope Hennessy Street, Port Louis, Republic of Mauritius



Statement TW24/00161GG, continued

MERRYTECH (HK) CO., LIMITED	Room 1201, 12F, Connaught Commercial Building, 185. Wanchai Road, Wanchai, Hong Kong
Indigo Enterprises Inc.	Portcullis Chambers, P.O.Box 1225, Apia, Samoa
Merry Electronics Sdn Bhd	No.3-S-3A-01, Persiaran Kelicap, Setia Triangle, 11900 Bayan Lepas, Penang, Malaysia
Fulicare Co., Ltd	No.800 Kang Yuan Rd., Xiang Cheng Economic Development Zone Suzhou City, Jiangsu Province, China 215131

- Physical infrastructure, activities, technologies and processes of the organization: Design and sales for dynamic telephone receiver, dynamic mylar speaker, battery pack, portable handsfree headset, dynamic microphone for communication, and bluetooth headset.
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by MERRY
- Types of GHGs included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
  - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), EPA, National Environment Agency of Singapore.
  - Indirect emissions:
    - Electricity emission factor :

Site	Factor	Unit	Reference
Taiwan	0.495	KgCO <sub>2</sub> e/kWh	Bureau of Energy, Ministry of Economic Affairs
Singapore	0.4168	KgCO <sub>2</sub> e/kWh	Energy Market Authority of Singapore (2022)
Sdn Bhd	0.78	KgCO <sub>2</sub> e/kWh	Malaysia Energy Information Hub (2019)
U.S.A.	CO <sub>2</sub> : 531.7	lb/MWh	EPA eGRID2021 (CAMX)
	CH <sub>4</sub> : 0.031		
	N <sub>2</sub> O : 0.004		
North America	0.03	KgCO <sub>2</sub> e/kWh	Canada Ontario Electricity Factor - 2021
HK	0.39	KgCO <sub>2</sub> e/kWh	CLP-2021

## Statement TW24/00161GG, continued

- The secondary database has Carbon Footprint Information Platform, Ecoinvent 3.9.1, THSR, ICAO, Hong Kong SME carbon audit toolkit.
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2023 to 31 December 2023
- The version of inventory sheet: Taichung : 20240305 , Hsinchu : 20240129 , Singapore : 0229 , Taipei : 20240311 , Other Overseas : 20240311
- The version of GHG assertion: Taichung : Fifth Edition , Hsinchu : Second Edition , Singapore : Third Edition , Taipei : Fourth Edition , Other Overseas : First Edition
- Intended user of the verification statement: Private

### Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG assertion
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

### Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2018

### Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

### Conclusion

MERRY provided the GHG assertion based on the requirements of ISO 14064-1: 2018. The GHG information for the period 01 January 2023 to 31 December 2023 disclosing emissions of 1162.786 metric tonnes of CO<sub>2</sub> equivalent and 0.0000 metric tonnes of direct CO<sub>2</sub> emissions from the combustion of biomass are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.



# Statement TW24/00161GG, continued

The emission of each category is described as below:

Unit: tonnes of CO<sub>2</sub>e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	136.5013
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	Associated with the use of products from the organization	-	N/A
	Other sources	-	N/A
Direct emissions and indirect emissions			1162.784

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions.

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a reasonable level of assurance that the GHG emissions of category 1 and category 2, and limited level of assurance of category 3 till category 6 for the period 01 January 2023 to 31 December 2023 are fairly stated.

We conducted our verification with regard to the GHG assertion of MERRY which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied.

In SGS's opinion the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with ISO14064-1:2018 on GHG quantification, monitoring and reporting.

### Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

### Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This statement shall be interpreted with the GHG assertion of MERRY as a whole.

### Verifier Group

Above statements coincide with auditing process with fairness and impartiality and aim at the emission of year 2023 of clients.

Lead Verifier:

*Carol Chen*

Verifier:

*Kai ping Teh*

*Kyle Tang*

*Sunny Chung*

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at [http://www.sgs.com/terms\\_and\\_conditions.htm](http://www.sgs.com/terms_and_conditions.htm). The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at Merry Electronics Co., Ltd., No.22, 23rd Road, Taichung Industrial Park, Nantun Dist., Taichung 408213, Taiwan, R.O.C., This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

This Statement is not valid without the full verification scope, objectives, criteria and findings available on the Statement.