

o'right

Sustainable Beauty

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Founder's Message

GRI 2-12、2-22

We exist for the beauty of this world—but that beauty is disappearing

In 2024, extreme climate events are no longer headlines—they are a shared reality that all of us experience. As "sustainability" becomes mainstream, we find ourselves in a paradox: the conversation grows louder, yet the willingness to take actions that can withstand scrutiny does not rise at the same pace.At this moment, the real question for companies is no longer whether to pursue sustainability. It is this: when we make commitments, are we willing to accept the outcome of being held accountable for our choices? For me, this is the true meaning of trust. Trust is not built through declarations, but through practices that are verified—time and time again. That is why, more than two decades ago when I founded O'right, we chose O'right for All Rights—to stand for the rights of all life—and to fulfill that commitment through evidence, not slogans.

Evidence and transparency are non-negotiable

In an era of rapid information flow, "green" can easily be packaged as a marketing language—and therefore becomes one of the most misused terms. As climate challenges intensify and the risks of greenwashing increase, I am more convinced than ever that transparency and verifiability are non-negotiable foundations of corporate governance. O'right has always chosen the more difficult path : not building an image through claims, but earning trust through proof. While many companies still treat "green" as an added advantage, we regard it as a baseline requirement. Because I firmly believe that building a good business matters more than building a big business. We have chosen to move ahead of higher standards. At the beginning of 2024, O'right was listed among the early adopters announced by the World Economic Forum (WEF) for the TNFD (Taskforce on Nature-related Financial Disclosures). We also achieved our SBTi (Science Based Targets initiative) emissions-reduction target seven years ahead of schedule—not because it was easy, but because it was necessary. Over the next three to five years, we will ensure that every dataset and every product record can withstand scrutiny by science and time. Only through open and transparent verification can integrity become a brand's strongest moat.

Behind one million kWh of green electricity is daily commitment

In 2024, O'right fulfilled its RE100 commitment for the second consecutive year. To us, 100% renewable energy is not a number in an annual report—it is the reality of daily operations. From the inherent design of our green headquarters—delivering 40% energy savings—to systematic management across our factories and office spaces, we have cumulatively used more than one million kWh of electricity from 100% renewable sources. These seemingly quiet figures are our clearest—and most responsible—answer to the environment and to every consumer who chooses us.

Long-term choices are finally being recognized worldwide

For more than two decades, O'right has remained on a path that demands sustained investment, patience, and discipline.In 2024, this persistence was recognized globally: the Reuters Global Sustainability Awards (UK) honored O'right with "Best Corporate Case Study" in Net Zero Transformation, and the Sustainable Beauty Awards (Paris, France) awarded us the Gold Award for Sustainable Packaging.Since launching the world's first carbon-neutral shampoo in 2011, we have consistently upheld vegan formulations, gluten-free standards, and certification of naturally sourced sustainable ingredients under USDA Biobased verification. Earlier still, in 2017, we became the first to transition the packaging of our full bath-and-body range to 100% PCR recycled bottles, and in 2018 we developed the world's first recycled pump. Only in recent years have more companies begun to understand the significant impact that 100% PCR recycled materials can have on carbon reduction. Beyond that, in 2024, O'right successfully developed a recycled-glass bottle series produced using an eco-friendly electric furnace—O'right ｜ P R O—continuing to push the boundaries of packaging decarbonization. Since 2020, O'right has passed SGS carbon-neutral verification for four consecutive years, covering Scope 1, 2, and 3 greenhouse gas emissions across the full life cycle—from raw-material sourcing, manufacturing, and transportation sales to consumer use and end-of-life recycling. True sustainability has never been a one-time breakthrough; it is a daily practice.

The next decade—co-creating with you

O'right believes that true sustainability is not the achievement of a few companies, but a higher standard raised by society as a whole. In 2024, O'right's sustainability case was selected for inclusion in Taiwan's first Textbook for Sustainable Development, and the Melting Greenland environmental education program was embraced by thousands of companies and schools. Our collaboration with supply-chain partners, clients, and consumers is, in many ways, a sustainability curriculum in action. The essence of corporate sustainability and innovation is our greatest contribution to society. A company may achieve breakthroughs in green innovation, obtain international certifications, and pass third-party audits—yet without consumer participation, the sustainability puzzle will always be missing its most critical piece.That is why we partnered with FamilyMart to launch "Bio Sustainable Beauty," transforming recycled coffee grounds and milk bottles into new materials—bringing the circular economy into everyday life. Through the digital transformation of O'right ｜ P R O, we also invite more salon partners and consumers to participate in climate action together.

In the face of global extreme climate challenges, every choice is shaping our shared future.
And you are the most essential piece of the puzzle.

Founder and CEO 

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Annual Highlights

TNFD Early Adopter

Listed by the World Economic Forum among global early adopters advancing nature-related financial disclosure.

Sustainable Beauty Awards (FR)

- Sustainable Packaging Gold Winner
Bio Sustainable Beauty series in partnership with FamilyMart.

Environmental Education Facility

Visited by over 42,000 participants from 90 countries worldwide.

SGS-Verified Carbon Neutrality

for 4 Consecutive Years
Achieved organization-wide carbon neutrality across Scopes 1, 2, and 3.

SBTi Short-Term Target Achieved

Honoring Meeting corporate science-based emission reduction goals.

REUTERS Sustainability Awards (UK)

Net Zero Transformation Winner
Honored as the best corporate example of successful net zero transition.

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Annual Highlights

Featured in The Sustainability Textbook

The first corporate case included in student curriculum, inspiring the next generation.

Global Expansion in Sustainable Beauty

Entered new markets including Mexico, Australia, Norway, Poland, and Kazakhstan.

RE100 Commitment Fulfilled

for 2 Consecutive Years Achieved 100% renewable electricity use across all operations.

2024 GOOD DESIGN AWARD (JP)

Honoring O'right's Green Salon Movement for its leadership in sustainable innovation.

"Melting Greenland" Climate Education Initiative

Launched a circular book-donation program.

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2024 Honors and Awards

- O'right's Green Achievements Over the Years: https://www.oright.inc/tw/about/6
- O'right Headquarter: https://www.oright.inc/tw/about/9

Sustainable Product

Sustainable Beauty Awards
- Sustainable Packaging Gold Winner

Taiwan Excellence Award
- Silver Award -O'right | P R O Scalp & Hair Reinforcing Shampo

2024 COSMO CLEAN BEAUTY AWARDS
- The Best Haircare - Caffeine Melanin Botanical Scalp Revitalizer、O'right | P R O Scalp & Hair Reinforcing Shampoo

Environmental Education

Good Design Award
- O'right | P R O : Green Salon Movement

National Environmental Education Award
- Individual Category Excellence Award

Sustainable Business

REUTERS Global Sustainability Awards
- Net Zero Transformation Award Winner
- Net Zero Supply Chain Decarbonisation Award Highly Commended

Yichi The Corporate Social Responsibility Ranking in China
- Environmental and Ecological Contribution Award

International Green Zero-Carbon Festival 2024
- Dual Carbon Model Enterprise Award
- Dual Carbon Pioneer Award

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Company Overview

GRI 2-1、2-6

Company Introduction

O'right Inc. is Taiwan's leading green haircare and beauty brand. It is home to Asia's first GMP-certified green cosmetics factory, certified under ISO 9001, ISO 22716, ISO 50001, ISO 14001, and ISO 45001. Utilizing solar and wind energy for production, O'right has implemented a comprehensive green transformation through a reclaimed water recycling system. As one of the few Made-in-Taiwan (MIT) haircare and beauty companies, O'right integrates green research and development, eco-friendly design, sustainable processes, and innovative marketing.

Established Date	March 8, 2002
Headquarters Address	No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, Taiwan
Capital	203,524,000 (NTD)
2024 Consolidated Revenue	619,708,000 (NTD)
Number of Employees	262
Subsidiary	O'right Cosmetics (Shanghai) Co., Ltd.
Industry	Hair Care and Skincare Brand
Ownership and Legal Form	Legal form is a "Limited Company"; Ownership belongs to all shareholders
SASB Industry	Sector: Consumer Goods Industry Standards: Household & Personal Products

O'right	
Hair	Skin Care
Shampoo, conditioner, scalp care, home care, dry shampoo, styling products, cushion brush, and refill packs	Skin cleanser, Skin Care
Body	Home
Body wash, body lotion, massage oil, mosquito repellent, hand cleansing and care, oral care, and personal fragrance	±R Series (refill packs), dry shampoo, body lotion, massage oil, mosquito repellent, hand cleansing and care, oral care, personal fragrance, eco-friendly cups, and travel sets
O'right | P R O	
O'right | P R O	O'right | P R O SALON USE
Hair tonic, shampoo, hair treatment, scalp spray, cushion brush, body wash, perfume, and bowl brush set	Shampoo, conditioner, hair treatment pack, 4D smart structural treatment, scalp care, hair care, massage oil, perfume, and hair oil
Sales Channels	
International Agents	Taiwan Channels
Operating through 20 distribution markets, O'right products are now sold in 43 countries and regions, spanning major cities across Europe, Asia, Oceania, Southeast Asia, Central Asia, North America, South America, and Africa.	Over 7,000 professional salons, 27 department store experience counters, 6 partner e-commerce platforms, the official O'right website, PX Mart's 1,234 stores, and 4,348 FamilyMart convenience stores across Taiwan.

Business Partnerships

Operational Support

Government/Regulatory Agencies, Suppliers, Strategic Partnerships, Association Organizations, Accounting Firms, Consulting Companies, Media.

▶

O'right Inc.

▶

Sales Customer Segments

General Consumers, Corporate Clients, Salon Owners, Distributors, Strategic Partnerships.

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About the Report

GRI 2-2、2-3、2-5

In 2025, O'right published its 12th Corporate Sustainability Report to communicate the company's 2024 sustainability actions and performance to all stakeholders from the perspective of sustainable business management.

The report presents O'right's responses to key sustainability issues, outlines current achievements, and describes future strategic plans. It aims to provide a comprehensive view of how the company builds upon its existing foundation to further evaluate, measure, and refine its corporate strategies.

All statistical data disclosed in this report are compiled from internal departmental records and presented using commonly accepted values and units. Financial information and greenhouse gas emission data have been verified by independent third-party organizations.

Restatement of Information

The base year for greenhouse gas inventory is set as 2020, consistent with the baseline year for O'right's Science Based Targets initiative (SBTi) commitments. This ensures the comparability and consistency of emission reduction goals and performance tracking. Any future updates or revisions to data or calculation methodologies will be disclosed in a consistent manner, along with explanations for the adjustments.

Contact Information

If you have any suggestions or questions regarding the content of the report, please feel free to contact us using the information below:

O'right Inc. Sustainability Development Center
Phone：+886-3-411-6789 | Fax：+886-3-411-6779 | Email：esg@oright.inc
Email：esg@oright.inc

Report Writing Principles

Prepared in accordance with the latest Global Reporting Initiative (GRI) Standards.

Reporting Period

The reporting period covers January 1, 2024 to December 31, 2024, consistent with the company's financial reporting cycle.

Scope

The information disclosed in this report regarding governance, environmental, and social aspects primarily reflects the operations of O'right's Green Building Headquarters in Taiwan. The reporting boundary is consistent with the scope of the company's non-consolidated financial statements. Unlike the consolidated financial report, this report does not include operational or performance data from overseas subsidiaries.

Third-Party Assurance

This report has been independently verified by SGS Taiwan Ltd. in accordance with the GRI Standards 2021 (referenced option) and the AA1000 AS v3 assurance standard at a moderate level (Type II). The third-party assurance statement is provided in the appendix of this report.

Publication

O'right Corporate Sustainability Report is released annually, with consideration for environmental friendliness. The report is made available in PDF format only on the company's website. Please visit the "Corporate Sustainability" section on the company's website to download the report.

Current Release Version: November 2025
Previous Release Version: November 2024

Compilation and Coordination

Fang Yu Chang Sustainability Specialist
Hsin Ting Wang Sustainability Specialist

Graphic Design

Chang Ko Hsuan Designer

English Translation

O'right values the use of digital tools. The English version of this report was translated by ChatGPT-5 and subsequently reviewed manually to ensure accuracy and fluency.

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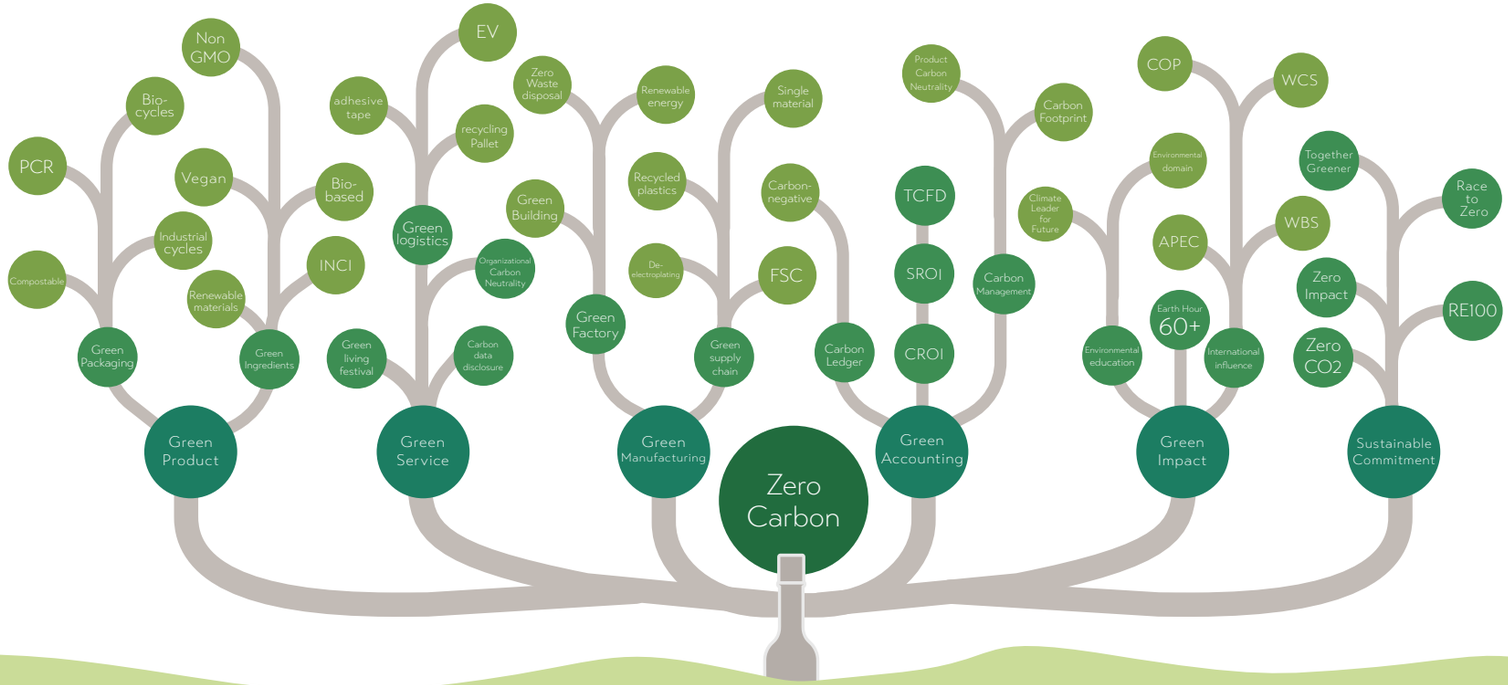
GRI 2-12、2-24

2.1 Philosophy and Policies

Since the birth of our first shampoo, O'right has upheld the principles of product responsibility, social responsibility, and environmental responsibility, with "Green, Sustainability, and Innovation" as its core values. We believe that being a good company is more important than being a big company. Dedicated to protecting our planet, we strive to minimize environmental impact and preserve the beauty of nature. As we look ahead to the next 20 years, we have redefined our brand's visual identity with a new, clear font for our logo, embodying a minimalist and elegant green fashion style. The "O" in "O'right" symbolizes zero-carbon sustainability and an ideal, beautiful Earth, while "right" reflects our unwavering commitment to doing the right thing. "All right, ZERO'right"—we promise to "Speak up for the climate, act for environmental education," bringing consumers a brand-new experience and joining you in making the world a better place!

2.1.1 From Green Innovation to Zero Carbon Initiative

O'right launched its Green Sustainable Innovation Program in 2006 to implement green principles through systematic strategies and to enhance sustainable value creation. In 2018, the program evolved into the Zero Carbon Initiative, shifting its focus toward achieving zero environmental impact by addressing every detail across the entire product life cycle. We have continued to advance packaging design and production processes. In 2019, all shampoo and body wash products adopted regenerated pump dispensers. Starting in 2020, O'right collaborated with suppliers to develop single-material recycled bottles; in 2021, single-material refill pouches were introduced; and in 2022, all product pumps were redesigned to eliminate electroplating. Since 2023, all operations, offices, and manufacturing facilities have been powered by 100% renewable electricity, and 400 mL shampoo and body wash products were upgraded to 100% PCR press caps. In 2024, O'right introduced eco-friendly glass bottles made from PIR-recycled glass using electric melting technology—combining circular materials with low-carbon innovation. Our products undergo carbon reduction reviews across every stage, from sourcing and formulation to design, production, transportation, use, and recycling. The formulations use premium amino acid and glucoside-based organic surfactants and are entirely free from environmental hormones, colorants, plasticizers, and other high-risk substances—ensuring both user safety and environmental well-being. O'right's zero carbon journey extends beyond product development to a deeper commitment to nature. Through forward-looking sustainable design and innovation strategies, we continuously strive to minimize the footprint every product leaves on the planet.



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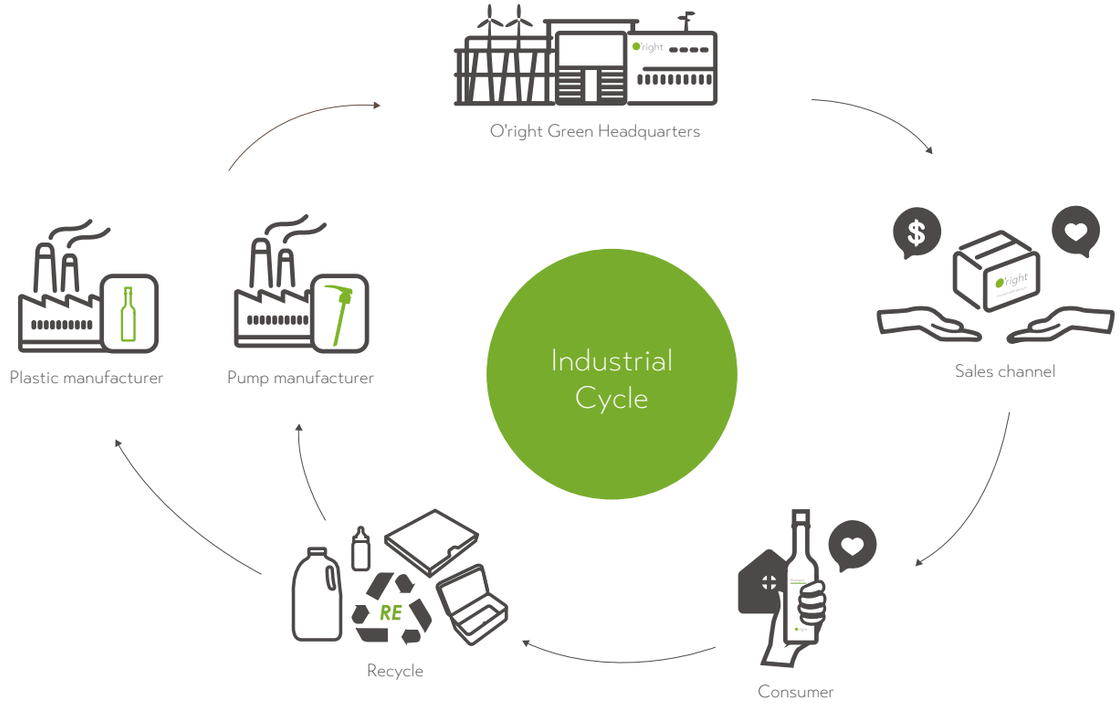
2.1.2 O'right Industrial Circular System

Within its industrial circular system, O'right maintains a firm commitment to plastic reduction. In collaboration with supply chain partners, the company has established a 100% PCR (Post-Consumer Recycled) green packaging system. From bottles, caps, pumps, sprayers, and refill pouches to mask sachets and squeeze tubes, O'right replaces traditional single-use plastics with recycled materials such as rPE, rPP, and rPET.

At the same time, composite materials have been phased out, and all product pumps have transitioned to non-electroplated designs to ensure complete recyclability. The O'right Industrial Circular System reduces dependence on petrochemical-based materials and prevents more than one million plastic bottles and pump components from entering the ocean each year. This initiative effectively lessens the environmental burden of incineration and landfill, stimulates recycling industry development, and achieves a truly circular packaging system.



Industrial Circulation Sysyem

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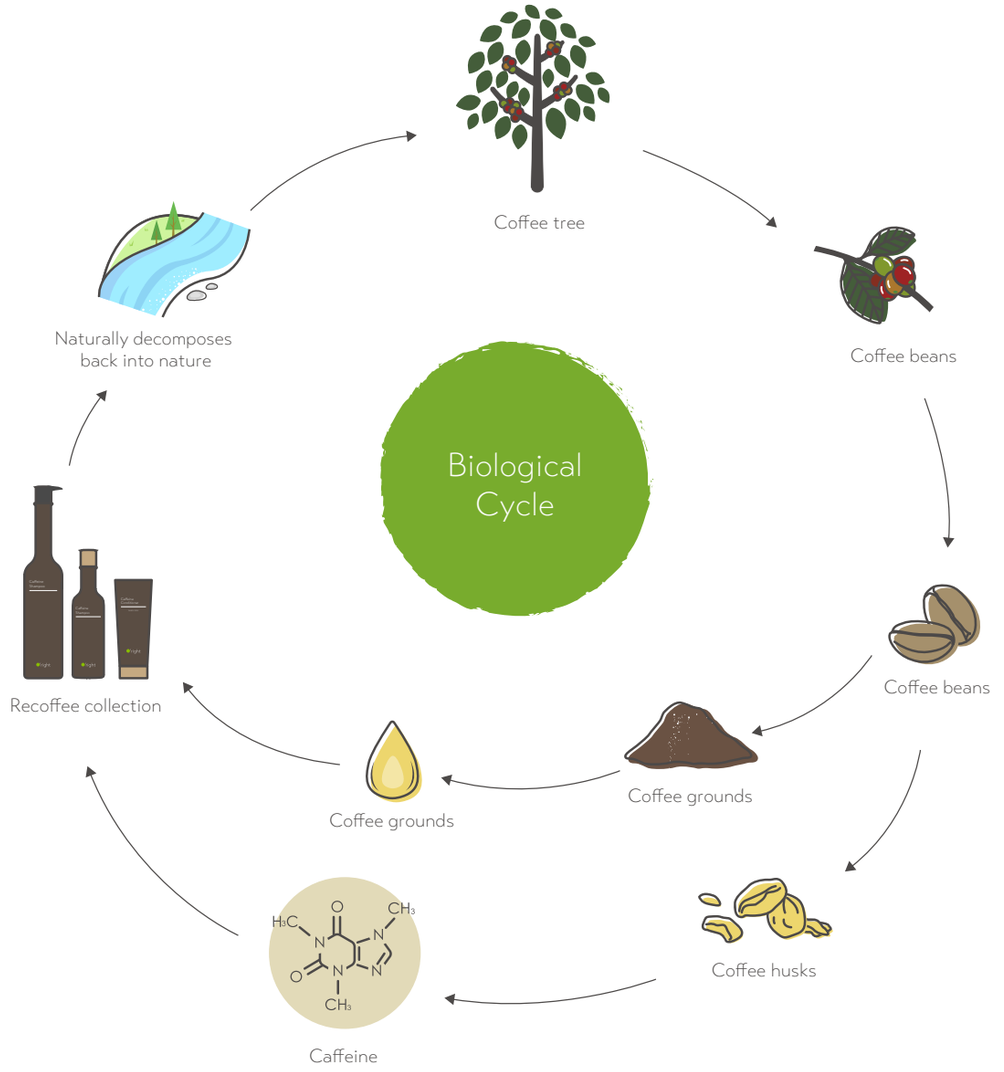
2.1.3 O'right Biological Circular System

Building upon a biological circular system, O'right is dedicated to creating a green and sustainable environment for product development and manufacturing. The company established the Plant Extraction R&D Center, laying a solid foundation for independently extracting natural ingredients from local sources.

To further enhance product sustainability, O'right has long collaborated with local agriculture, substituting petrochemical ingredients with agricultural by-products to increase the proportion of sustainable components in formulations. These efforts include extracting coffee oil from spent coffee grounds, caffeine from coffee husks, and incorporating by-products such as sorghum distillery grains and goji roots into hair and skincare products.

Through continuous innovation, O'right has elevated its operations to an ecological level. By adopting the principles of biological circulation, the company addresses the environmental challenges left by the industrial revolution while simultaneously enhancing agricultural economic value and farmers' income—achieving a harmonious coexistence with nature.



Bio Circulation System

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2.1.4 O'right Green Factory Certification

Since the inauguration of O'right's Green Building Headquarters in 2012, the facility has been officially certified with the Green Factory Label by the Industrial Development Bureau, Ministry of Economic Affairs, in 2016. The certification has been regularly reviewed and extended through 2028. This label serves as Taiwan's integrated assessment system for manufacturing industries, evaluating performance in energy conservation, carbon reduction, pollution prevention, and green management. It represents institutionalized achievements in resource efficiency and environmental responsibility on the production side. The O'right Green Factory is equipped with comprehensive systems for energy, water, and waste management, including renewable energy applications, rainwater and process water recycling, clean cooling systems, and energy-efficient building design. In 2023, O'right achieved full use of 100% renewable electricity, fulfilling its RE100 commitment ahead of schedule, and continues to manage and optimize energy performance through the ISO 50001 Energy Management System. These systems not only enhance production efficiency but also reduce operational risks and environmental impacts, establishing a stable and responsible manufacturing framework. The Green Factory serves as the foundation of O'right's sustainable governance and provides credibility for its products amid stricter regulatory standards and growing market demand for low-carbon goods. Beyond internal improvements, it has become a key asset for addressing external risks and strengthening supply chain resilience. O'right will continue to build upon this foundation to deepen its green manufacturing practices and respond to global calls for low-carbon transformation.



2.1.5 Internal Environmental Policy

O'right is committed to fostering a green workplace culture through the implementation of the following environmental initiatives:

1. Daily Waste Reduction – Employees are encouraged to avoid disposable tableware and instead use reusable items such as eco-friendly cups, chopsticks, and straws. Carpooling is promoted to help reduce individual carbon emissions.

2. Energy and Paper Conservation in Office Operations – Digital workflows have been fully implemented to minimize paper usage and reduce resource waste in administrative processes.

3. Sustainable Procurement Principles – Priority is given to products certified with environmental labels such as the Green Mark, Energy Efficiency Label, Energy-Saving Label, and FSC Sustainable Forest Management Certification. Waste sorting and recycling are actively promoted to enhance resource recovery and reuse.

4. Daily Energy-Saving Initiatives – Continuous internal campaigns encourage employees to conserve water and electricity, take the stairs instead of elevators, and practice low-carbon living. Employees are also reminded to switch off personal power sources before leaving the office.

5. Green Living Charter – A Green Living Charter centered on environmental education has been established and integrated into new employee training programs to strengthen environmental awareness. Through various communication channels—such as internal bulletins, events, and workshops—O'right continues to promote sustainable living as a shared code of conduct.

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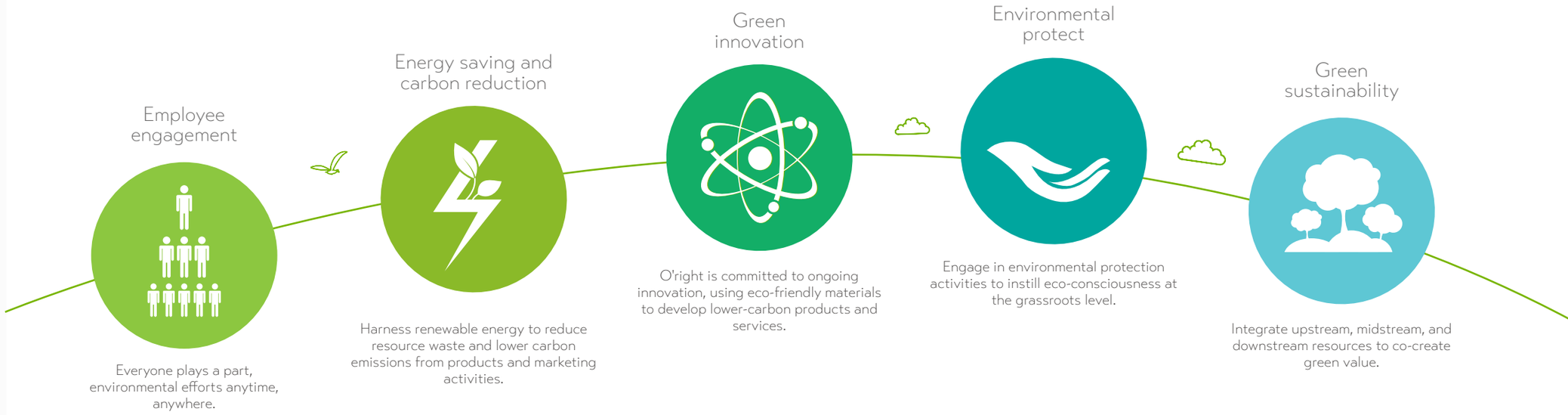
2.1.6 The Green Living Guidelines

Guided by the brand philosophy of "Natural, Pure, and Eco-friendly, "O'right has always remained steadfast in its commitment to the environment. We believe that what is taken from nature should be returned to nature. In response to the growing challenges of climate change, we uphold the belief that "Together with O'right, We Make the World a Better Place, "taking proactive actions to mitigate the impacts of global warming. To create a sustainable working and living environment, O'right employees uphold a spirit of mutual respect, collaboration, and self-management, jointly establishing the Green Living Charter. From the organic vegetarian restaurant and low-carbon office spaces to meeting rooms, outdoor areas, and daily work routines, the charter defines specific carbon-reduction practices. This charter not only enhances workplace quality but also transforms energy conservation and carbon reduction into tangible everyday actions—embedding sustainability into the very culture of O'right.



O'right's Sustainable Environmental Philosophy

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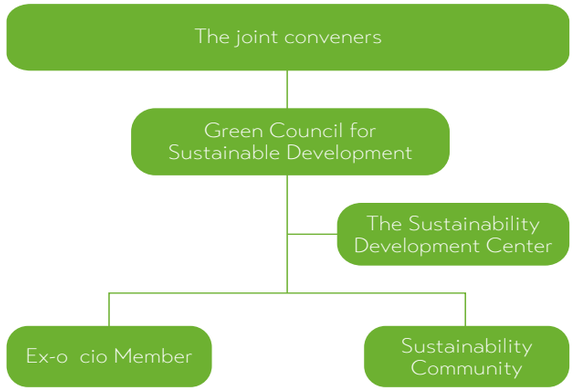
2.2 Green Sustainability and Risk Management Committee

GRI 2-12

Established in 2013 under the leadership of CEO Steven Ko, the Green Sustainability and Risk Management Committee (formerly known as the Green Sustainability Development Committee) brings together senior executives to advance corporate sustainability through regular meetings, cross-departmental communication, and information sharing. With its streamlined organizational structure, the committee provides strategic recommendations for business operations and continuously strengthens corporate governance. In 2024, the committee was renamed the Green Sustainability and Risk Management Committee to better align with the company's long-term governance direction. Through its sustainability circles, the committee enhances O'right's capability for environmental and climate action, drives innovation, and reinforces the company's green and sustainable value. Resolutions made by the committee serve as guiding principles for the administrative departments in formulating internal policies and regulations.



2.2.1 Committee Structure

2013 – The Green Sustainability Development Committee was established, led by top management and senior executives. Its purpose was to strengthen corporate sustainability and to establish a cross-departmental communication and information-sharing platform.

2022 – The committee underwent an organizational restructuring:

(1) The original single convener system was revised to a joint convening structure, with the Chairman, President, and Chief Sustainability Officer serving as co-conveners. The Sustainability Development Center was designated as the executive unit, responsible for organizing committee meetings and maintaining operational management.
(2) Department heads serve as ex officio committee members and participate in Green Sustainability meetings.
(3) Managers at various levels and members of the Sustainability Circles may also attend meetings as observers or participants.

Position	Responsibilities
Chairman	Holds ultimate decision-making authority and oversees corporate management.
President	Possesses executive decision-making power and supervisory responsibilities.
Chief Sustainability Officer (CSO)	Organizes the Green Sustainability and Risk Management Committee, manages Sustainability Circles, and leads core sustainability initiatives.
Ex Officio Committee Members	Report quarterly to the Co-Conveners (Chairman, President, and CSO) on progress in risk control and sustainability strategy implementation within their departments.
Sustainability Circles	Cross-level and cross-departmental working groups established to discuss and implement feasible sustainability initiatives

2024 Renaming and Functional Enhancement
In 2024, the committee was renamed the Green Sustainability and Risk Management Committee, integrating the identification and management of both risks and opportunities to strengthen corporate resilience and enhance the operation of the Sustainability Circles. To ensure effective risk management, both the company and individual departments incorporate potential risk factors into their strategic planning processes in accordance with various management systems and the evolving conditions of nature and climate change. Relevant response strategies are developed through comprehensive assessments of risk sources, including international trends, external suppliers, government regulations, brand reputation, and market dynamics. Based on these evaluations, the committee identifies material risk items, formulates corresponding control measures, and integrates them into the company's strategic objectives and annual plans for the following year.

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Authority	Role in Risk Management	Risk-Related Responsibilities
Board of Directors	Highest supervisory body for risk management	Responsible for overseeing the company's risk management framework, including reviewing and evaluating the accuracy of risk management processes and the effectiveness of mitigation strategies.
Green Sustainability and Risk Management Committee	Risk monitoring body	The Co-Conveners and Ex Officio Committee Members regularly assess the effectiveness of major risk mechanisms to ensure that control measures align with monitoring indicators.
Sustainable Development Center	Risk management unit	Identifies material risk issues and collaborates with risk execution units to determine responsible departments and formulate corresponding control measures.
Department Heads	Risk control units	Propose risk control measures and monitoring indicators, and report implementation progress and outcomes to the Green Sustainability and Risk Management Committee on a regular basis.

2.2.2 Risk Management Policy

O'right is committed to building a forward-looking and systematic risk management framework in response to growing business uncertainty. In line with the company's Risk Management Procedures, the approach emphasizes prevention, early identification, and continuous monitoring through a structured process covering risk identification, assessment, prioritization, response, and ongoing supervision. This enhances organizational resilience and adaptability. To ensure risk assessments reflect stakeholder concerns and social trends, O'right regularly conducts stakeholder surveys to gather insights from employees, suppliers, customers, and the general public. This process helps identify emerging external risks while providing a basis for evaluating the effectiveness of existing risk management practices.In response to escalating climate and natural resource risks, O'right has progressively integrated the Taskforce on Nature-related Financial Disclosures (TNFD) and Task Force on Climate-related Financial Disclosures (TCFD) frameworks into its governance system, strengthening the company's ability to assess and manage nature- and climate-related risks and opportunities. Moving forward, O'right will continue to refine its risk management system to build a sustainable enterprise with foresight and environmental resilience.

2.2.3 Risk Identification, Assessment, and Management Process

To ensure effective risk management, both company-wide and departmental decision-making processes incorporate uncertainty factors related to management systems and climate change into strategic planning. Relevant response strategies are developed by assessing internal and external risk sources, including international trends, suppliers, government regulations, customer preferences, and market dynamics. Control measures are formulated for high-risk items and integrated into the company's strategies and objectives for the following year. This process strengthens both the scope and depth of risk control, enabling O'right to better understand internal conditions and external challenges. It aims to enhance the quality and effectiveness of strategic goals, establish preventive measures for potential risks, and minimize adverse impacts through continuous improvement.



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2.3 Analysis of Materiality

GRI 2-29、3-1、3-2、3-3

2.3.1 Materiality Assessment Process

O'right identifies key stakeholders and material topics for its 2024 Corporate Sustainability Report based on the five principles of the AA1000 SES-2015 Stakeholder Engagement Standard. The company collects stakeholder concerns on sustainability issues and applies the Global Reporting Initiative (GRI) Standards 2021, following principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability. Through this framework, O'right establishes a materiality assessment process to evaluate the significance and impact of identified issues across economic, environmental, and social dimensions, forming the foundation for information disclosure in this report.

Identification and Impact Assessment	• Stakeholder Identification CEO Steven Ko and members of the Green Council for Sustainable categorized stakeholders into 12 groups, including employees, consumers, channel customers, distributors, suppliers, contractors, shareholders, government agencies, local communities, non-governmental organizations, financial institutions, and the media. Considering factors such as the organization's "dependency, responsibility, influence, diverse perspectives, and tension" with these groups, O'right identified eight primary stakeholder categories: employees, consumers, channel customers, distributors, suppliers, contractors, shareholders, and local communities. • Collection of Sustainability Issues To comprehensively gather sustainability concerns, O'right referenced benchmark enterprises and adhered to global frameworks and international standards (GRI Standards, SDGs, CDP, TCFD, SASB) to define 19 sustainability issues. Based on these, a stakeholder survey was developed and distributed through various channels, collecting feedback and insights for further analysis by an internal project team.
	• Analyzing Stakeholder Concern on Sustainability Issues The working group conducted the O'right Stakeholder ESG Issue Survey to evaluate the level of concern among the eight primary stakeholder categories regarding 19 sustainability issues. A total of 945 valid responses were collected. • Assessing the Impact of Sustainability Issues on Operations The working group distributed the Corporate Operational Impact Assessment Form to senior management units within the organization. This evaluation assessed the organization's management of sustainability issues and their positive and negative impacts across six dimensions: financial performance, products and services, R&D investments, business operations, supply chain and/or value chain, and adaptation and mitigation activities.
	• Evaluating the Significance of Economic, Environmental, and Social Impacts Referring to the GRI Standards 2021 GRI 3: Material Issues Guidance, the working group further assessed the significance of sustainability issues in terms of their economic, environmental, and social impacts. This evaluation helped determine the breadth and depth of O'right's operational activities on these three dimensions.
Determining Material Issues for Reporting	• Prioritizing and Selecting Material Issues Using results from the O'right Stakeholder ESG Issue Survey, along with analyses from the Corporate Operational Impact Assessment Form and the Economic, Environmental, and Social Impact Assessment, the materiality matrix was developed based on the double materiality principle. This matrix serves as the basis for prioritizing issues for reporting.
	• Defining Disclosure Content 5 material Issues were aligned with 7 GRI Standards and presented to the Green Council for Sustainable and representatives of the Board of Directors to confirm the content to be disclosed in this report.

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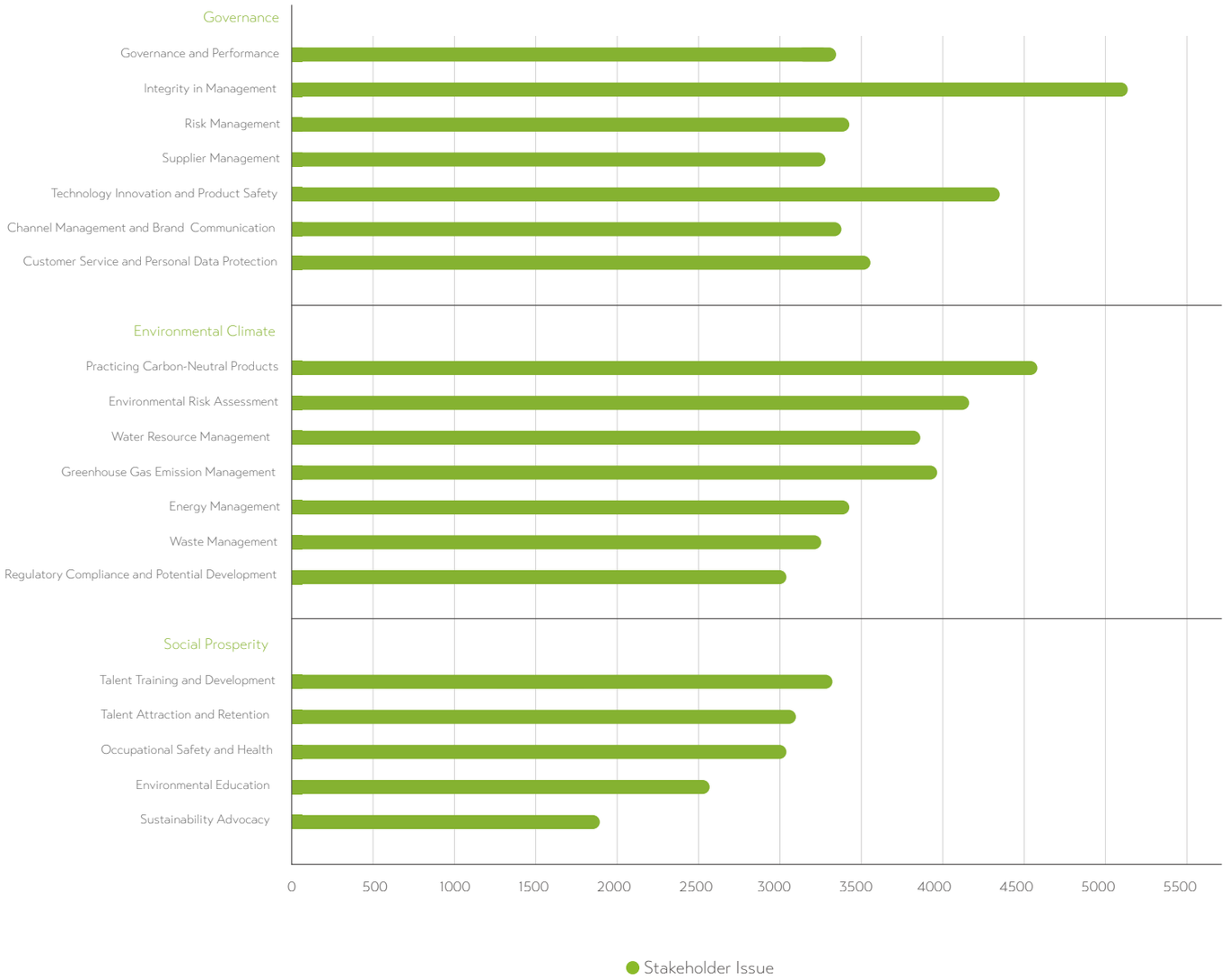
2.3.2 Quantitative Assessment Results

(1) Stakeholder Concern Survey

A total of 945 valid questionnaires were collected from O'right's eight key stakeholder groups. Weighted statistical analysis and ranking results indicated the following: In the area of corporate governance, the most significant topics of concern were ethical business practices, technological innovation and product safety, and customer service and data protection. In the area of environmental and climate action, stakeholders placed highest importance on carbon-neutral products, environmental risk assessment, and greenhouse gas emission management. In the area of social well-being, the top concerns were talent training and development, talent attraction and retention, and occupational health and safety.



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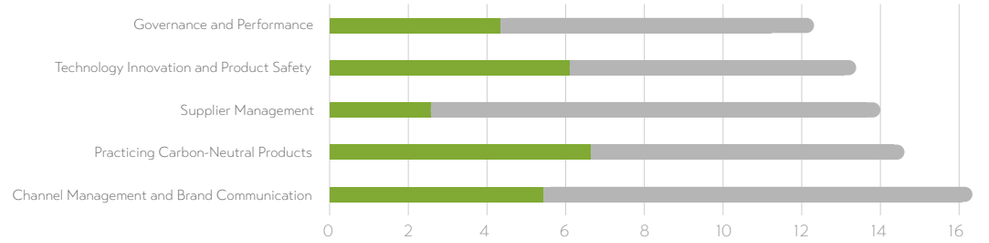
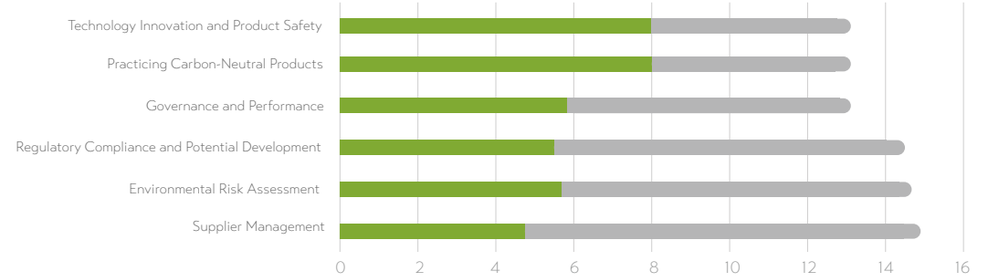
(2) Economic, Environmental, and Social Impact Assessment

Each sustainability topic was evaluated for its potential positive and negative impacts on the economy, environment, and society. Using a three-level scoring scale (1–3) defined by the internal working group, assessments were conducted jointly by the team and department heads under the Sustainability Development Center. The resulting rankings of impact significance across the three dimensions are summarized as follows.

Top 5 Economic Impact Rankings



Top 5 Environmental Impact Rankings



Top 5 Social Prosperity



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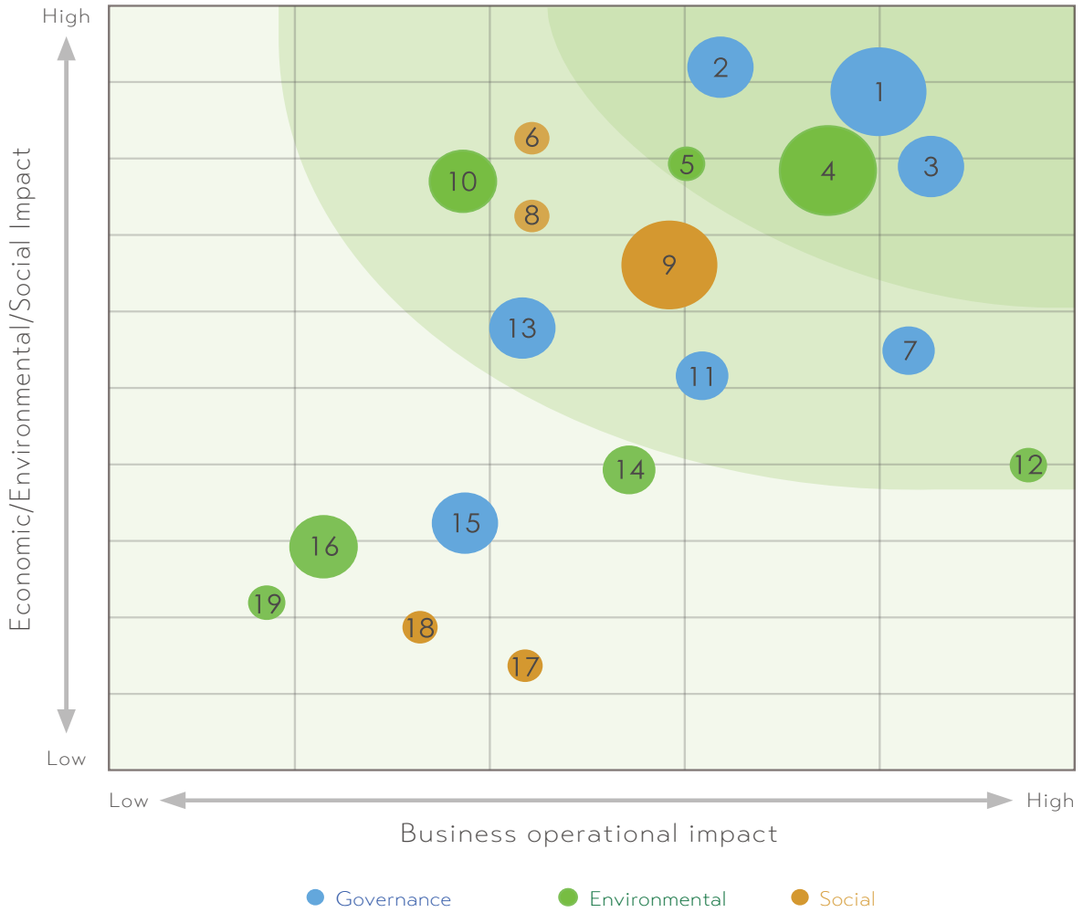
2.3.3 Materiality Matrix

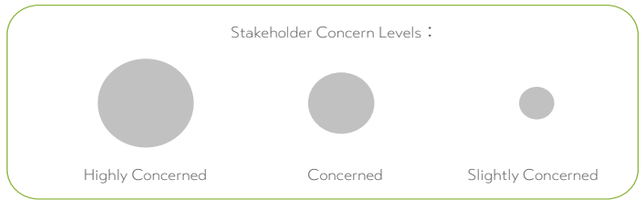
In accordance with the GRI Standards, O'right established a materiality analysis matrix to evaluate the significance of each sustainability topic from two perspectives: its impact on business development and its influence on the economy, environment, and society. Topics were categorized as highly material, moderately material, or of basic concern, providing a foundation for strategic planning and resource allocation to ensure alignment with stakeholder expectations and global sustainability trends. In recent years, the rise of green consumption has driven growing attention to sustainability issues such as technological innovation and product safety, supplier management, and governance performance. O'right continues to monitor external trends and internal developments, regularly updating its materiality assessment results. This process serves as the foundation for advancing climate action and sustainability innovation—reflecting not only responsibility, but also O'right's long-term commitment to society and the environment.



No.	Material Issues
1	Technology Innovation and Product Safety
2	Supplier Management
3	Governance and Performance
4	Carbon-Neutral Products
5	Energy Management

No.	Secondary Issues
6	Environmental Education
7	Channel Management and Brand Communication
8	Sustainability Advocacy
9	Talent Training and Development
10	Environmental Risk Assessment
11	Risk Management
12	Regulatory Compliance and Potential Development
13	Integrity in Management

No.	Ongoing Focus Issues
14	Greenhouse Gas Emission Management
15	Customer Service and Personal Data Protection
16	Water Resource Management
17	Talent Attraction and Retention
18	Occupational Safety and Health
19	Waste Management



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2.3.4 Value Chain Impact Assessment

Material Issues	Explanation of Materiality Reasons	Impact on the Value Chain		
		[Upstream] Raw Material Procurement	[Operations] Corporate Production and Manufacturing	[Downstream] Customers and Product Services
Technology Innovation and Product Safety	In product research and technological innovation, O'right continues to adopt new technologies to develop more competitive products, enhance production efficiency, and achieve environmental goals simultaneously. Safety and transparency throughout the procurement and manufacturing processes, as well as product performance and human safety, are of critical importance. Ensuring the stable and compliant supply of raw materials helps prevent quality issues and safety risks while safeguarding the company's reputation and financial stability. This foundation strengthens brand trust and earns consumer support. By continuously focusing on these key areas and taking proactive actions, O'right aims to maintain a competitive edge in the market and advance its long-term sustainability objectives.	✓	✓	✓
Supplier Management	Supplier management is a critical aspect of O'right's operations, as neglecting this area could lead to product quality issues, supply disruptions, and reputational damage. O'right carefully selects qualified suppliers and requires them to adhere to relevant standards and commitments to ensure that raw materials and products meet the company's high-quality expectations. Because raw material procurement strategies directly affect product costs and supply stability, developing clear procurement policies and selecting appropriate suppliers and channels help reduce costs and maintain consistent supply. These measures not only enhance overall production efficiency but also help minimize inventory levels. O'right places strong emphasis on supplier management, establishing clear procurement strategies, ensuring the quality and stability of raw materials, and implementing rigorous selection standards and regular audit mechanisms to support the company's long-term sustainable growth.	✓	✓	
Governance and Performance	Governance and performance encompass the board's supervisory framework, governance structure and composition, business strategy decision-making, and financial performance. O'right implements sustainability strategies through the annual planning of its Corporate Sustainability Report, ensuring that data management and transparent disclosure are aligned with corporate governance principles. These strategies directly influence the company's organizational development and operational direction. Introducing governance reforms may involve uncertainty and increased costs, potentially creating short-term financial pressure. However, strong financial performance is closely linked to sustainability. Effective governance and clear management strategies enhance operational efficiency, which in turn contributes to improved financial results. For shareholders, stable financial performance strengthens confidence in the company, attracts investors focused on sustainability, and delivers long-term value.	✓	✓	✓

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Material Issues	Explanation of Materiality Reasons	Impact on the Value Chain		
		[Upstream] Raw Material Procurement	[Operations] Corporate Production and Manufacturing	[Downstream] Customers and Product Services
Carbon-Neutral Products	Through the procurement and production of green raw materials, carbon footprint assessment across product life cycles, and third-party verification to ensure compliance with zero-carbon standards, O'right reduces the environmental impact of its manufacturing processes. These measures strengthen the market competitiveness of O'right's products and enhance consumer trust. More importantly, the promotion and sale of zero-carbon products expand their influence, encourage green consumer behavior, and meet the growing market demand for environmentally friendly products. Neglecting the importance of zero-carbon product implementation could result in increased environmental impact, reduced market competitiveness, and potential criticism from consumers and the public. Energy management plays a crucial role in achieving zero-carbon goals. Effective energy management reduces consumption, lowers emissions, and drives the adoption of renewable energy, helping the company meet its carbon neutrality objectives. Conversely, disregarding energy management could lead to energy waste, higher costs, and environmental harm, weakening market competitiveness and exposing the company to regulatory and public scrutiny. For this reason, O'right places strong emphasis on energy management, strategically planning energy use and implementing conservation measures to support zero-carbon product development and advance corporate sustainability.	✓	✓	✓
Energy Management	Effective energy management enables O'right to monitor and analyze energy use, accurately identify consumption trends and patterns, and implement targeted conservation measures. Managing energy costs is also a key step in achieving a green energy transition. Neglecting energy management could lead to energy waste, rising costs, and negative environmental impacts. Moreover, failure to control energy costs or fulfill emission reduction commitments may weaken competitiveness and expose the company to regulatory and public criticism. Therefore, O'right places strong emphasis on energy management by planning energy budgets and developing reduction strategies to achieve sustainable business growth and make a positive contribution to the environment.		✓	

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2.3.5 Major Issues Management Guidelines

Material Issues	Corresponding GRI Standards	2024 Management Strategies and Actions	Key Performance Indicators	2024 Goal Achievement Status	Corresponding Chapters
Technology Innovation and Product Safety	301-2、301-3、416-1、416-2、417-1、417-2、417-3	To provide customers with higher-quality, more reliable, and safer products, O'right invests substantial resources in research and development, working closely with supply chain partners to explore new technologies and solutions. The company ensures the safety and traceability of raw materials and maintains product quality through production and marketing traceability systems. These efforts enhance product performance, efficiency, and sustainability. O'right also enforces rigorous product testing and evaluation procedures, continuously monitoring and improving product safety performance. The company has introduced dermatological testing processes, including safety and efficacy assessments such as irritation tests, transepidermal water loss (TEWL) measurements, and skin elasticity evaluations, to ensure that all products meet essential safety requirements.	Each year, more than eight new product formulations are developed and added to the Bill of Materials (BOM). Progress and cumulative development cases are reviewed quarterly during the Product Innovation Evaluation Meeting.	In collaboration with FamilyMart, O'right developed the Bio Coffee Grounds Sustainable Beauty Series and Moringa shampoo and body care products, with a total of 28 new products launched during the year.	3.2 Green Products 6.3 Ethics and Integrity 6.5 Customer and Product Services
Supplier Management	308-1	For supply chain management, the company has established operational procedures and conducts regular assessments to ensure that partner manufacturers comply with these requirements. Supplier performance is evaluated based on incoming material quality. If the number of defective items reaches three or more in a single quarter, on-site inspections and audits are carried out to strengthen supply chain stability.	Supplier delivery qualification rate exceeds 96%.	Supplier delivery acceptance rates: Q1：99.79% Q2：99.85% Q3：99.59% Q4：99.81%	3.5 Green Supply Chain
Governance and Performance	201-1、201-3、201-4	The company continues to strengthen the Board's professional expertise in industry knowledge and management practices. Information related to economic, environmental, and social issues relevant to the company is periodically shared to enhance directors' competencies. Through a top-down governance framework supported by cross-functional working groups, O'right demonstrates its strong commitment to governance and performance.	No incidents of unethical conduct or corruption occurred. Board of Directors maintained an annual attendance rate of over 80%. Financial and business performance is reviewed quarterly.	No incidents of unethical conduct or corruption occurred during the year. The Board of Directors achieved an annual attendance rate of 98%. Company financial and business performance was reported to the Board on a quarterly basis.	4.1 Climate Risk and Governance 7.1 Sustainable Governance
Carbon-Neutral Products	301-2、301-3	O'right develops products with a focus on high sustainability, targeting formulations that are vegan, gluten-free, non-GMO, and certified under the USDA Biobased program. At the same time, the company utilizes locally recycled materials to create eco-friendly packaging, reducing the extraction of natural resources and minimizing waste generation. O'right fulfilled its RE100 commitment by transitioning to 100% renewable electricity and achieving zero carbon operations. In line with the company's energy policy, energy consumption is monitored daily to verify equipment performance and track improvement progress. Any irregularities are immediately reported, and corrective actions are implemented to ensure continuous improvement in energy performance.	Environmental and carbon-reduction packaging projects are to be developed at least once per year.	In collaboration with FamilyMart, O'right launched a 110 mL facial cleansing mousse, featuring a bottle made from 100% PP-PCR and a mousse pump composed of 30% PP-PCR material.	3.1 Green Products 4.2 Energy Management 4.5 Greenhouse Gas Emissions
Energy Management	301-1、302-3 305-1、305-2、305-3 305-4	In accordance with the company's energy policy, O'right monitors on-site energy consumption daily, checks the operational status and improvement progress of all equipment, and immediately reports and addresses any irregularities to ensure continuous improvement in energy performance.	The annual energy-saving rate target is set at 1% or higher.	During the year, O'right achieved an energy-saving rate of 1.87%.	4.2 Energy Management 4.5 Greenhouse Gas Emissions

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2.4 Stakeholder Engagement

GRI 2-12、2-25、2-29

Stakeholders	Significance to O'right	Engagement Methods and Frequency	Concerns Issues	Engagement Outcomes and Responses
Employees	O'right prioritizes employee growth, recognizing talent development as key to competitiveness and sustainable development.	• Internal Portal Announcements [Real-Time] • Email, Phone, and Messaging Software [Real-Time] • Employee Communication Mailbox [Real-Time] • Internal Discussion Meetings [Regular] • Labor-Management Meetings [Regular] • Corporate Sustainability Report [Annually]	• Integrity in Business (CH7) • Zero Carbon Products (CH3,CH4) • Talent Training and Development (CH5)	The company is committed to fostering an open feedback culture, encouraging employee participation and communication. Regular labor-management meetings are held to gather input from employee representatives, understand staff needs and concerns, and develop practical improvement measures based on meeting outcomes. In 2024, four meetings were held, most of which focused on suggestions to enhance internal communication systems. During the year, salary adjustments ranged from 3% to 5%, and each employee received an average of 5.9 hours of training to strengthen professional skills and career development. Continuing a long-standing tradition, O'right's founder visited three employee families during the year to foster mutual understanding and support between employees, their families, and the company. The founder firmly believes that family support is key to employee engagement and dedication, driving the company toward its vision of a "better and more beautiful" future.
Consumers	Committed to consumer needs, O'right offers healthy, green products, fostering trust and loyalty through ongoing communication and feedback	• Official Website, Social Media [Real-Time] • Email, Phone, and Messaging Software [Real-Time] • ESG Mailbox [Real-Time] • Brand Annual Report [Annually] • Corporate Sustainability Report [Annually]	• Integrity in Business (CH7) • Zero Carbon Products (CH3,CH4) • Talent Training and Development (CH5)	The company has established diverse communication channels, including its official website, social media platforms, and customer service systems, to facilitate interaction with consumers. Customers are encouraged to share feedback, suggestions, and opinions, to which the company responds promptly to address their needs and concerns. In 2024, the e-commerce and department store experience teams received 205 and 689 customer satisfaction survey responses, respectively, totaling 894. Most feedback related to products and pricing, such as expectations for new product launches and price discrepancies across sales channels. Overall satisfaction improved compared with the previous year, with over 80% of respondents giving a full-score rating. Additionally, O'right mobilized public participation in environmental campaigns such as Earth Hour, promoted the environmental documentary Melting Greenland, and launched the "3-Minute Shower Challenge," encouraging consumers to join carbon reduction efforts and contribute to environmental protection.
Channel Customers	O'right values distribution partners' needs, collaborating to ensure timely supply, effective sales, and successful market promotion for win-win outcomes.	• Email, Phone, and Messaging Software [Real-Time] • Corporate Sustainability Report [Annually] • Brand Annual Report [Annually]	• Integrity in Business (CH7) • Zero Carbon Products (CH3,CH4) • Talent Training and Development (CH5)	To maintain close relationships with retail partners, O'right regularly organizes meetings, workshops, and training sessions to share the latest product information, market trends, and sales strategies. These activities help the company better understand partner needs and challenges while communicating the brand's green vision, positioning, and the sustainable value it represents during on-site visits. Following the rebranding of salon products under O'right | P R O, customers required time to rebuild trust. To strengthen engagement, O'right hosted major gatherings and award ceremonies for salon clients across northern, central, and southern Taiwan. The company also continued its annual initiative inviting domestic and international O'right Green Salons to participate in Earth Hour, which has so far attracted more than 5,000 salons and 100,000 hairstylists to join the movement.
Distributors	O'right builds stable partnerships with distributors, co-developing strategies to boost visibility and sales, driving growth and mutual benefits.	• Email, Phone, and Messaging Software [Real-Time] • Distributor Meetings [Ad Hoc] • Corporate Sustainability Report [Annually]	• Integrity in Business (CH7) • Zero Carbon Products (CH3,CH4) • Talent Training and Development (CH5)	To strengthen distributor engagement and create more collaborative opportunities, O'right regularly promotes its green philosophy through international social media platforms and annual evaluation forms. The company also organizes green marketing campaigns and shares achievements such as international awards and certifications to enhance brand recognition among global partners. During the year, a total of 12 valid questionnaires were collected.

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Stakeholders	Significance to O'right	Engagement Methods and Frequency	Concerns Issues	Engagement Outcomes and Responses
Suppliers	O'right ensures fairness and transparency with suppliers, pursuing high-quality raw materials that meet ethical, environmental, and social standards.	• Email, Phone, and Messaging Software [Real-Time] • Supplier Conferences [Ad Hoc] • Regular Supplier Evaluations [Annually] • Corporate Sustainability Report [Annually] • Brand Annual Report [Annually]	• Integrity in Business (CH7) • Zero Carbon Products (CH3,CH4) • Talent Training and Development (CH5)	O'right works with suppliers to promote a green supply chain, fostering partnerships through reports, LINE interviews, meetings, and evaluations. It has expanded its greenhouse gas inventory to include the value chain, aligning with zero-carbon trends. The company holds ISO45001 certification and invites suppliers to share and analyze technical capabilities, further strengthening supply chain resilience.
Partners/Contractors	O'right partners with contractors to deliver efficient operations, driving growth and value creation.	• Official Website, Social Media [Real-Time] • Corporate Sustainability Report [Annually]	• Integrity in Business (CH7) • Zero Carbon Products (CH3,CH4) • Talent Training and Development (CH5)	O'right shares updates with contractors via social media and LINE, fostering collaboration and understanding. Annual sustainability and brand reports highlight green initiatives and explore joint efforts to address net-zero challenges. The ISO45001 system reinforces the need for contractor oversight through engagement processes.
Shareholders	O'right addresses shareholder concerns through transparent governance, ensuring sustainable returns.	• Email and Phone [Real-Time] • Shareholders' Meeting [Annually] • Annual Report [Annually] • Corporate Sustainability Report [Annually]	• Governance and Performance (CH7) • Zero Carbon Products (CH3,CH4) • Talent Training and Development (CH5)	O'right builds shareholder trust through general meetings and public reports, sharing updates on performance, strategies, risk management, and sustainability. With 10 ISO certifications, we follow international standards and adopt the TCFD framework to enhance risk management. Annual CS and brand reports disclose sustainability data and assess financial impacts, driving long-term growth.
Local Communities	O'right supports local communities, fostering inclusive relationships for sustainable development and responsible citizenship.	• Official Website, Social Media [Real-Time] • Messaging Software [Real-Time] • Seminars and Site Visits [Ad Hoc] • Corporate Sustainability Report [Annually]	• Technological Innovation and Product Safety (CH3) • Zero Carbon Products (CH3,CH4) • Environmental Education (CH6)	To strengthen local recognition of O'right, the company listens to community needs and concerns, delivering zero-carbon products during festive occasions and addressing special requirements. At Longtan headquarters, exclusive discounts on zero-carbon products are offered to nearby residents. O'right also promotes environmental education, encouraging community participation in Earth Hour and climate initiatives like the Melting Greenland documentary, building stronger connections and mutual support.

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2.5 Sustainability Initiative

O'right responds to global sustainability goals through concrete actions and participation in forward-looking international sustainability initiatives. The company has passed the SBTi 1.5°C target validation and joined the global nonprofit alliance We Mean Business Coalition. O'right achieved its near-term targets and RE100 renewable energy commitment years ahead of schedule, maintaining 100% renewable electricity use for two consecutive years. These accomplishments strengthen climate governance resilience and reduce environmental impact. O'right has also integrated the TCFD and TNFD frameworks into its governance system to better address climate and nature-related risks. On the product front, the company adopted carbon-14 testing to obtain U.S. USDA BioBased certification, with 104 certified products to date—setting a clear benchmark for the transition toward non-petrochemical green products. Beyond its five core commitments, O'right participates in initiatives under the United Nations Framework Convention on Climate Change (UNFCCC) and publicly supports the Global Plastics Treaty, continuing to promote resource sustainability through plastic reduction and circular design. O'right believes that maintaining global dialogue and taking tangible action as a responsible global citizen are essential to embedding sustainability into corporate governance and advancing it as a shared social value.

SCIENCE BASED TARGETS DRIVING AMBITIOUS CORPORATE CLIMATE ACTION THE NET ZERO STANDARD APPROVED NET-ZERO TARGETS	WE MEAN BUSINESS COALITION	TCFD TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES
O'right is committed to following a science-based decarbonization pathway and has successfully passed the Science Based Targets initiative (SBTi) 1.5°C target validation, becoming the first small and medium-sized enterprise in Taiwan to receive this recognition. Using 2020 as the base year, O'right pledges to reduce Scope 1 and Scope 2 emissions by 42% by 2030, while actively accounting for and reducing Scope 3 emissions. The company also commits to achieving a 90% reduction in total emissions by 2045, demonstrating O'right's firm dedication and leadership in driving climate action. https://sciencebasedtargets.org/target-dashboard	O'right supports the United Nations' "Business Ambition for 1.5°C" initiative, committing to a science-based decarbonization pathway aligned with limiting global warming to below 1.5°C. In 2022, O'right passed the SBTi validation and became a member of the global nonprofit alliance We Mean Business Coalition. https://www.wemeanbusinesscoalition.org/committed/	Since 2022, O'right has implemented the TCFD framework to strengthen climate-related risk management and enhance the company's resilience and adaptability to climate challenges. Through the Green Sustainability and Risk Management Committee, potential risks are regularly reviewed, and corresponding response measures are monitored and followed up.

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O'right was listed among the world's first group of companies recognized by the World Economic Forum (WEF) as TNFD Early Adopters, making it one of the few enterprises in Taiwan to receive this distinction. The company has formally integrated natural capital risks into its corporate governance and disclosure framework. https://tnfd.global/engage/tnfd-adopters-list/	O'right joined the RE100 initiative in 2018 and achieved its goal of 100% renewable electricity use in 2023—two years ahead of schedule—becoming the first RE100 member in Taiwan to reach full renewable energy use before 2025. In 2024, O'right continued to maintain 100% renewable electricity use and received the Management Level rating in the CDP Climate Change assessment. https://www.there100.org/re100-members	The BioPreferred® Program, launched by the U.S. Department of Agriculture (USDA), certifies products based on their biobased content through rigorous scientific testing using carbon-14 analysis. Products that pass verification receive the USDA Certified Biobased label and are listed as preferred procurement items for the U.S. federal government. As of 2024, O'right has obtained this natural sustainability certification for 104 products and 4 proprietary ingredients, establishing itself as an industry benchmark for green standards. https://www.biopreferred.gov/BioPreferred/faces/-catalog/Catalog.xhtml

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2.6 O'right and SDGs

The United Nations Sustainable Development Goals (SDGs) have become a universal language, guiding nations, cities, businesses, and individuals to examine and work toward these shared objectives. The SDGs encompass five key themes: Planet, People, Prosperity, Peace, and Partnerships.

Rooted in our core values of "Green, Sustainability, and Innovation," O'right has been dedicated to advancing "green products, green services, social benefits, and ecological benefits" since its inception. By aligning these values with the SDGs, O'right integrates sustainability into its corporate strategy. Department leaders leverage the SDGs to deeply understand the planet's current challenges and identify meaningful ways to contribute.

O'right focuses its sustainability strategy on 10 SDGs, with particular emphasis on SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), and SDG 14 (Life Below Water). Through these focused efforts, O'right aims to maximize its impact and explore the limitless possibilities of driving positive change.





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Sustainable Development Goal	SDG 12 Responsible Consumption and Production 
Specic Indicators	12.2 Sustainable management and effcient use of natural resources 12.4 Environmentally sound management of chemicals and waste throughout their life cycle 12.5 Substantially reduce waste generation through prevention, reduction, recycling, and reuse 12.6 Encourage companies to adopt sustainable practices and integrate sustainability reporting 12.7 Promote sustainable public procurement practices 12.8 Ensure universal access to information and awareness for sustainable lifestyles
Actions Taken	• Joined the RE100 initiative in 2018 and achieved 100% renewable energy usage by December 2022, fullling the RE100 renewable energy commitment two years ahead of schedule. • Met the short-term Science-Based Targets initiative (SBTi) corporate reduction goals seven years early. • Achieved a zero-wastewater milestone for factory operations starting in 2022. • Since 2017, all shampoo and body wash products have used 100% PCR (Post-Consumer Recycled) plastic bottles, preventing 6 million plastic bottles and pumps from polluting the ocean. • Innovatively developed economic value for agricultural products, earning global INCI ingredient naming recognition. • Leveraged clean production and advanced extraction technologies to create green products that meet sustainable consumption needs. • Introduced stainless steel drainage pipes sterilized with steam instead of solvents. • Proactively disclosed the percentage of natural ingredients in products, achieving a 100% certication rate under the USDA Certied Biobased Product program. • Enhanced innovation and R&D capabilities through a laboratory certied with ve TAF accreditations and international BSL-2 biosafety standards, becoming Taiwan's rst cosmetics company certied for preservative effcacy using ISO 11930 standards. • Committed to ten sustainability pledges, including 100% renewable electricity use in production and full adherence to vegan principles, with no animal testing or animal-derived ingredients, reinforcing biodiversity protection. • Initiated the "8-Free" program and later advanced it to the "16-Free" standard, eliminating 16 substances harmful to humans and the environment. O'right replaces chemicals with agricultural ingredients, ensuring that all product components biodegrade naturally within 28 days, promoting environmental and human well-being. • Built Asia's rst GMP-certied cosmetics factory, awarded EEWH Gold and Carbon Footprint Diamond certications. • Partnered with suppliers to develop recycled packaging, creating the world's first traceable recycled bottle shampoo and the first recycled pump. • Established a green supply chain system, collaborating with raw material suppliers providing over 80% plant-based ingredients. Focused on replacing chemicals with agricultural products to reduce chemical waste generation.

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Sustainable Development Goal	SDG 13 Climate Action 
Specic Indicators	13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters 13.2 Integrate climate change measures into policies and planning 13.3 Mprove education, awareness, and human and institutional capacity for climate change mitigation, adaptation, and impact reduction
Actions Taken	• Produced climate change documentaries Melting Greenland and Melting Greenland: UN COP28 Screening Version, offering them for free public screenings worldwide without charging licensing fees, with the aim of raising awareness. • Promoted the adoption of electric vehicles by offering free charging services to reduce CO2 emissions. • Organized lights-off events to deepen environmental education and convey green values through products. • Designed the O'right Green Headquarters to mimic natural wilderness, preserving rich plant ecosystems and biodiversity under the principles of "non-occupation" and "non-overcrowding." • Encouraged mobile working and mobile payment systems to reduce commuting-related carbon emissions. • Achieved 100% renewable electricity usage goal for the entire year of 2023. • Became the first beauty company globally to implement "carbon pricing," valuing the natural resources consumed and embedding autonomous carbon reduction into its business model. • Opened the Green Headquarters to visitors, sharing sustainability practices and conducting environmental education programs. • Published regular brand reports, highlighting global sustainability insights and trends to enhance climate change awareness. • Conducted regular carbon reduction assessments, encouraging stakeholders to contribute to green influence and increase sustainability awareness. • Delivered speeches on "Green Innovation and Sustainable Transformation" at numerous international conferences. • Advocated for the creation of "Climate Leaders" in schools to inspire students to actively engage in climate action.

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Sustainable Development Goal	SDG 14 Life Below Water 
Specic Indicators	14.1 Reduce marine pollution of all kinds 14.3 Minimize and address ocean acidification
Actions Taken	• Pioneered the 8 Free program, later upgraded to 16 Free, eliminating 16 harmful substances to the environment and human health by replacing chemicals with agricultural products, fostering eco-friendliness and health-conscious practices. • Since 2017, all shampoo and body wash products have used 100% PCR (Post-Consumer Recycled) plastic bottles, preventing 6 million plastic bottles and pumps from polluting the ocean. • Achieved a zero-wastewater milestone for its green factory operations starting in 2022. • Committed to ten sustainability pledges, including producing all products with 100% renewable electricity, adhering to 100% vegan principles, and eliminating all animal testing and animal-derived ingredients to protect and strengthen biodiversity. • Collaborated with suppliers to develop recycled packaging, creating the world's first traceable recycled bottle shampoo and the first recycled pump. • Established a green supply chain system, sourcing raw materials from suppliers with over 80% plant-based ingredients and focusing on replacing chemicals with agricultural products to reduce chemical waste. • Proactively disclosed the natural ingredient ratio of its products, achieving a 100% certification rate under the USDA Certified Biobased Product program. • Represented Asian SMEs at the 15th UN Conference of the Parties (COP15) to the Convention on Biological Diversity in 2021, sharing best practices for biodiversity conservation. • Adopted TCFD (Task Force on Climate-related Financial Disclosures) in 2022, integrating environmental and climate-related risks and opportunities into its operations. • Delivered speeches at the UN Climate Summits (COP25–COP28) for four consecutive years, sharing corporate zero-carbon transformation and carbon reduction strategies, and calling on businesses to take responsibility for natural ecosystems. • Became one of the first companies globally to join TNFD (Taskforce on Nature-related Financial Disclosures) as a pioneer, committing to disclose nature-related financial risks under the TNFD framework by 2024.

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Sustainable Beauty

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03 Green Products and Responsible Manufacturing

"We all know what shampoo our customers need,

but how about the river's expectation?"

O'right Brand Manifesto, 2006

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3.1 Green Products

O'right never been just a hair and skin care company, but a brand that is dedicated to giving people, society and the environment the best care they deserve. Guided by the vision of "Green, Innovative, and Sustainable," O'right meticulously examines every aspect of its products—from ingredient selection to packaging design—to ensure minimal impact on both people and the environment. The company strives to create products that are not only safe and pure but also achieve zero environmental impact throughout their entire life cycle. O'right's main product lines include shampoo, conditioner, hair oil, hair tonic, styling products, and skincare. In 2023, the company launched the O'right | P R O professional haircare series. All formulations prioritize sustainable raw materials as alternatives to high-risk and petrochemical-based ingredients, with transparent labeling of the percentage of sustainable content. Since 2018, O'right has upgraded all formulas to meet green innovation standards, adopting Vegan, Gluten-Free, and Non-GMO certifications. In 2023, the company further advanced to the 16-Free standard, eliminating 16 commonly used high-risk substances and setting self-regulatory benchmarks that exceed EU standards. To achieve comprehensive sustainability breakthroughs, O'right manufactures its products using renewable energy, green factory operations, and clean production practices. All product development (P2 Laboratory) and manufacturing (GMP) processes have passed SGS verification and obtained more than 10 ISO international certifications, ensuring the highest standards of quality and safety. O'right uses a high proportion of naturally derived, low-impact, and high-performance ingredients and is the first company in Taiwan to receive the official U.S. USDA Certified Biobased certification. Recognized on the official USDA BioPreferred website, this certification stands as one of the most credible global sustainability benchmarks. Through rigorous self-regulation and extensive international verification, O'right has established itself as a leader in green product innovation, providing comprehensive hair, skin, and body care solutions that promote both personal well-being and a healthier planet.



Non-GMO

Gluten-Free

Vegan



Comparison between O'right and other hair brand products

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O'right

GRI 301-2 、416-1

Hair

Shampoo, conditioner, scalp care, home care, dry shampoo, styling products, cushion brush, and refill packs

Skin Care

Skin cleanser, Skin Car

Body

Body wash, body lotion, massage oil, mosquito repellent, hand cleansing and care, oral care, and personal fragrance

Home

±R Series (refill packs), dry shampoo, body lotion, massage oil, mosquito repellent, hand cleansing and care, oral care, personal fragrance, eco-friendly cups, and travel sets



Sustainable beauty you, our rivers, and the earth can all trust.

O'right

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O'right | P R O

O'right | P R O

Hair tonic, shampoo, hair treatment, scalp spray, cushion brush, body wash, perfume, and bowl brush set

O'right | P R O SALON USE

Shampoo, conditioner, hair treatment pack, 4D smart structural treatment, scalp care, hair care, massage oil, perfume, and hair oil



Sustainability is the ultimate form of fashion.

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2024 New product

O'right

I Moisturizing Shampoo, Magnolia Scented, II Color Care Shampoo Rose Scented, III Oil-Control Shampoo Cedarwood & Petitgrain Scented, IV Repair Shampoo Monarda Scented, V Deep Cleansing Shampoo Lavender Scented

Professional Market O'right | P R O

PRO No. 1 Body Wash, PRO No. 2 Body Wash, AI Scalp | P R O, PRO Eau de Parfum No. 1, PROEau de Parfum No. 2, PRO Eau de Parfum No. 3, PRO Eau de Parfum No. 4, PRO Eau de Parfum No. 5

Co-branded Collaboration Bio Series

Bio-Coffee Moisturizing Body Wash, Bio-Cofee Balancing Cleansing Mousse, Bio-Coffee Cooling & Purifying Scapl Spray, Bio-Coffee Nourishing Hand Cream, Bio-Caffeine Strengthening Shampoo

Momo Exclusive

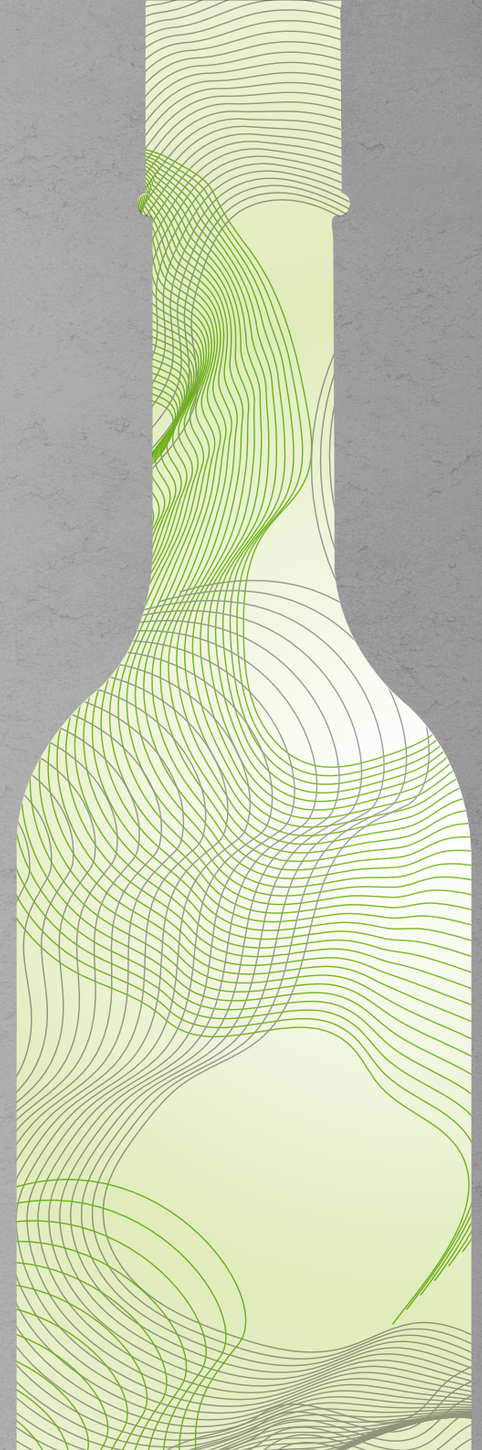
Silky Pose Moisturizing Shampoo

Department Store Market Moringa Series

Moringa Body Wash, Moringa Shampoo

O'right Oral

O'right Toothpaste N° Zero, Milk Thistle Whitening Toothpaste, Black Bean Gum Care Toothpaste



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3.2 De-petrochemicalization: The First Step Toward Restoring Biodiversity – Raw Materials

3.2.1 Local Ingredient Extraction

To enhance the sustainability of its green formulations, O'right has invested significantly in advanced extraction technologies for plant-based active ingredients, including Supercritical Fluid Extraction (SFE), ultrasonic plant extraction, and essential oil distillation equipment. The company conducts research using locally sourced agricultural products and by-products such as organic tea leaves, bamboo leaves, goji roots, coffee grounds, coffee husks, and Kinmen sorghum distillery grains. In 2024, O'right expanded its raw material sources through collaboration with FamilyMart, utilizing coffee grounds collected from Let's Café stores as extraction material, establishing a new model for retail-based recycling and resource reuse. Carbon footprint assessments revealed that raw material acquisition accounts for a relatively high proportion of product emissions. To address this, O'right partners with local organic farms to source ingredients domestically—supporting the growth of Taiwan's organic agriculture, reducing dependence on imported materials, and lowering transportation-related carbon emissions.



3.2.2 Green Material Developmen

The O'right Plant Extraction R&D Center focuses on the development, safety, and functionality of product materials while advancing research into green ingredients. Guided by the principles of "natural, pure, and eco-friendly," the center strives to increase the proportion of sustainable components in products, achieving sustainability at the product level. In compliance with the ISO 9001 quality management system, all O'right hair and skincare products follow a rigorous internal material development process, including stability, heat resistance, and packaging compatibility tests, with a 100% pass rate. Semi-finished products undergo tests for physicochemical properties, microbial counts, and pure water quality, meeting GMP standards for cosmetics with a 100% pass rate. Before product launch, each product must be registered with its information. Products sold in the EU or ASEAN markets undergo safety evaluations based on cosmetic regulations, calculating the Margin of Safety (MoS) using usage scenarios and ingredient toxicity data to ensure consumer safety throughout the product lifecycle. In 2020, O'right earned the prestigious USDA Certified Biobased Product label from the U.S. government, recognizing its commitment to "zero carbon" green practices and defining its natural, eco-friendly products as the benchmark for "zero environmental impact." Consistently seeking third-party certifications, O'right ensures transparent information disclosure. By the end of 2023, 89 products and 4 ingredients had achieved USDA Biobased certification, affirming the company's dedication to green products and ongoing efforts to reduce carbon emissions for the planet.

USDA CERTIFIED BIOBASED PRODUCT
PRODUCT 97%
FP

O'right Products Fully Certified by USDA Biobased

O'right's products are certified under the USDA Biobased national standard, established by the U.S. government. This certification employs advanced Accelerator Mass Spectrometry (AMS) technology to analyze products, following the rigorous international ASTM D6866 standard to verify biobased content. According to ISO's guideline for natural and organic cosmetics, "ISO/TR 23750:2021," Carbon-14 biobased testing is recognized as a crucial scientific method for verifying natural sources. Testing is conducted by Beta Analytic, one of the most stringent and reputable laboratories globally, certified under ISO 17025:2017. As a leader in Carbon-14 biobased testing, Beta Analytic employs the method developed by American chemist Willard F. Libby, who won the Nobel Prize in Chemistry for pioneering Carbon-14 radiometric dating.

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3.2.3 O'right 16 Free Standard

16 FREE

O'right has been dedicated to green R&D, leading the global industry since 2012 by introducing the 8 Free standard, which excluded eight common high-risk substances. In 2023, O'right elevated its commitment with the 16 Free green R&D standard, eliminating 16 high-risk ingredients and setting stricter requirements that exceed EU regulations. All O'right hair, skincare, and scalp care products are free from: formaldehyde, gluten, glycolic acid, p-phenylenediamine derivatives, coral-harming sunscreen agents, ethylene oxide derivatives, microplastics or pearlescent agents, dyes or artificial pigments, phthalates, endocrine disruptors (nonylphenols), EDTA, chemical thickeners (DEA derivatives), animal-derived ingredients (Vegan), high-risk anti-dandruff agents (coal tar, ZPT), sulfate surfactants (SLS, SLES), and preservatives (MI, MCI, triclosan, triclocarban). These standards ensure a safe and healthy choice for hairstylists and consumers alike. Looking ahead, O'right will continue to uphold its green philosophy of "natural, pure, and eco-friendly" by developing animal-friendly and vegan-certified products. The company is committed to replacing animal testing with alternative methods to verify product efficacy, using plant-based ingredients instead of animal-derived ones, and supporting animal conservation and welfare, creating truly green products.



ANIMAL
WELFARE MATTERS

The greatness of a nation and its moral progress can be judged by the way its animals are treated.
- Mahatma Gandhi

3.2.4 10 Sustainable Commitments

O'right believes that a truly green company must produce products in a green factory powered by renewable energy, supported by scientific carbon reduction data and verified through rigorous third-party certifications. With this vision, O'right has pledged 10 key sustainability commitments. Since 2020, O'right has achieved organizational and product carbon neutrality for four consecutive years. Starting in 2022, the company reached its goal of 100% renewable electricity usage, fulfilling its RE100 commitment two years ahead of schedule. As the first RE100 member in Taiwan to achieve 100% renewable energy by 2025, O'right also surpassed its short-term Science-Based Targets initiative (SBTi) goal by seven years. The O'right Green Factory is dedicated to clean production, achieving zero wastewater discharge, significantly reducing product carbon footprints. From the raw material sourcing stage, the company uses biodegradable ingredients, avoids endangered wild plants, and prohibits animal testing. Through third-party laboratory assessments, O'right ensures the use of sustainable natural components, supporting biodiversity and achieving zero carbon and zero environmental impact. O'right has consistently disrupted and redefined the beauty industry with its green, sustainable, and innovative core values.



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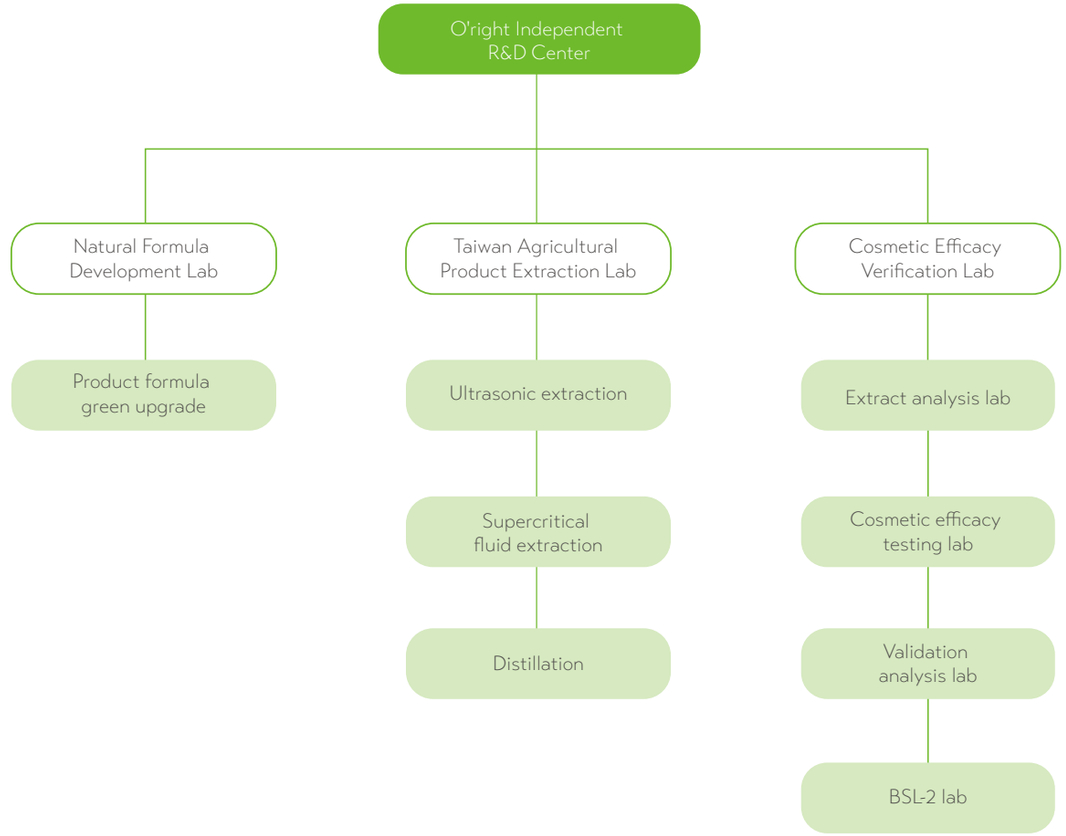
3.2.5 Independent Research Laboratories

To advance product innovation, O'right has heavily invested in building research laboratories. In 2015, the company became one of the few haircare and beauty companies in Taiwan to own three independent research laboratories. These laboratories specialize in plant extraction techniques and the study of active ingredients in local agricultural products, focusing on developing green and sustainable products that benefit both humans and the environment. The laboratories include the Natural Formula Development Lab, Taiwan Agricultural Product Extraction Lab, and Cosmetic Efficacy Verification Lab. Together, they encompass the complete R&D spectrum of sustainable ingredient extraction, green formula development, and product efficacy verification, aiming to reduce the health and safety impacts of traditional cosmetics.



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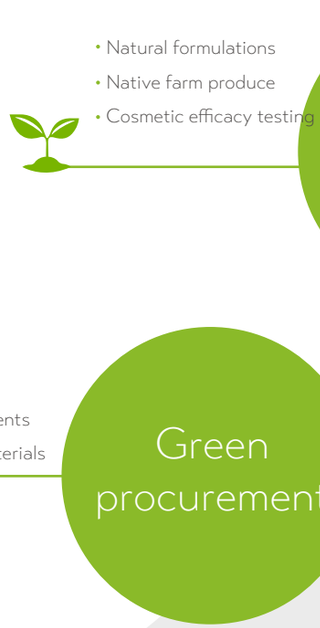
Operation of the supercritical fluid extraction system



Analysis of active ingredients



Development of green formulations



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(1) Natural Formula Development Lab

The Natural Formula Development Lab explores and experiments with various natural, organic, and low-impact ingredients to develop and upgrade green product formulas. The lab focuses on creating cosmetics that are more environmentally friendly and beneficial to humans.

(2) Taiwan Agricultural Product Extraction Lab

The Taiwan Agricultural Product Extraction Lab researches native Taiwanese plants and locally sourced agricultural products or by-products. Using eco-friendly ultrasonic and supercritical low-temperature extraction technologies, it extracts active ingredients for application in O'right products, enhancing the economic value of Taiwanese agricultural products.

a. Ultrasonic Extraction Machine

- Eco-friendly and energy-efficient process:
Features short extraction times and eliminates the need for organic solvents.
- Preservation of active ingredients:
Low-temperature extraction ensures higher purity and retains the active properties of plant ingredients.
- Superior extraction efficiency:
Ultrasonic waves enhance extraction by penetrating deeply into materials.
- High-quality extracted ingredients:
Produces molecules with small particle sizes, high permeability, and excellent solubility.

b. Supercritical Low-Temperature Extraction Machine

- High safety standards: Non-toxic, ensuring greater biosafety.-
- Complies with 3R principles:
Implements Reduce (energy saving and pollution reduction), Reuse (multiple-use processes), and Recycle (sustainable resource management).
- Environmentally friendly:Uses carbon dioxide, a naturally occurring substance in the ecosystem, without disrupting the environment.
- Preservation of active ingredients:Low-temperature extraction prevents damage caused by high temperatures and avoids contamination from solvents, ensuring a higher concentration of active plant components.



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(3) Cosmetic Efficacy Verification Lab

The Cosmetic Efficacy Verification Lab comprises the Cosmetic Efficacy Testing Lab, Validation Analysis Lab, and BSL-2 Biosafety Laboratory. It focuses on analyzing and confirming the active components of plant extracts, testing product safety and efficacy, and examining the stability and preservation efficacy of green formulas. In November 2016, it became the first laboratory in Taiwan accredited under ISO 11930, and in January 2019, it was the first in the industry to pass certification for three skin efficacy tests.

a. Cosmetic Efficacy Testing Lab

This lab evaluates the safety and efficacy of cosmetics using a full-face skin aging analyzer and probe-based skin diagnostic tools to ensure optimal product performance. To replace animal testing, bionic skin testing is conducted following EU OECD standard methods to assess skin irritation, corrosion, and eye irritation.

b. Validation Analysis Lab

The lab performs multiple functions, including quantitative and qualitative analysis of extracts and active ingredients, product stability testing, and pre-treatment of equipment required for the BSL-2 lab.

c. BSL-2 Biosafety Laboratory (P2)

This lab studies and tests the antimicrobial activity of cosmetics to determine optimal preservation conditions, enhancing product safety and stability. Known as challenge testing or preservative efficacy testing, this process requires trained personnel experienced in handling pathogens. Certain operations must be conducted in Class I or II biosafety cabinets or other containment facilities, distinguishing it from general BSL-1 laboratories.

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3.2.6 Research Objective and Results

(1) Coffee Husk

In May 2016, O'right's research on extracting coffee oil using supercritical extraction technology was published in the journal Evidence-Based Complementary and Alternative Medicine, earning international academic recognition and showcasing the company's dedication to advancing research. Using ultrasonic extraction technology, natural caffeine was extracted from coffee husks and incorporated into the formulation of scalp revitalizers. This natural hair growth factor not only ensures product safety and efficacy but has also become a highly acclaimed product, earning O'right numerous international awards. In addition to developing green ingredients, this innovation has indirectly enhanced the economic value of agricultural by-products. The increased demand for caffeine-based products has further elevated the added value of agricultural resources, boosting farmers' overall income. Moving forward, O'right aims to continue aligning environmental sustainability with agricultural economic benefits, contributing to both green innovation and farming prosperity.

(2) Goji Berry Root

In October 2014, O'right's research on goji berry root extract for skincare and dermatology applications was published in the renowned British journal BMC Complementary and Alternative Medicine. This groundbreaking achievement marked a milestone for Taiwan's hair and skincare industry and highlighted O'right's dedication to R&D. The research led to the development of the "Golden Goji Root" anti-aging product line, including the award-winning Goji Berry Age-defying Concentrate. Clinically proven by a study conducted at Hungkuang University, the concentrate enhances skin hydration and elasticity, improves skin brightness, and reduces melanin levels. It has earned prestigious honors, including the Geneva International Invention Award and the Taiwan Excellence Award. O'right continues to invest in upgrading laboratory equipment, enhancing R&D capabilities through industry-academia collaborations, and elevating its research team's expertise. These efforts aim to provide consumers with the safest and healthiest green shampoos and skincare products.

(3) Natural Hinoki Wood Powder

O'right prioritizes the use of leftover natural materials in its products, such as finely ground Hinoki wood powder, to replace plastic microbeads. While plastic microbeads are effective for exfoliation, they turn into harmful microplastics after use, polluting the environment. In contrast, natural Hinoki wood powder not only provides excellent exfoliation but also absorbs oil, offering superior functionality while embodying the sustainable values of O'right's products.



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(4) O'right Toothpaste N° Zero

Oral health issues affect many people, making toothpaste an essential part of daily care. However, traditional toothpaste often contains abrasive agents that, while effective at removing stains, can harm gums. High-stimulation surfactants further hinder wound healing in the mouth. Despite over a century of toothpaste history, its ingredients have seen little improvement. O'right's research team committed to excluding high-risk substances and creating a fully sustainable green lifestyle solution. After three years of development, O'right Toothpaste N° Zero was born. It combines sustainable beech and spruce cellulose to gently remove stains, while each tube includes 3 billion high-quality chlorella cells alongside essential oils from star anise, rosemary, clove, and spearmint. Enriched with plant extracts like licorice, yew plum pine, mint, wingleaf soapberry, and rapeseed, it delivers a forest-inspired, botanical fragrance and a healthy, eco-friendly oral care experience.

Staying true to the philosophy that everything can be reused, the toothpaste replaces traditional abrasives with sustainable wood cellulose. Combined with food-grade ingredients and natural essential oils, it offers a river-friendly formula that allows consumers to enjoy a healthy brushing experience while supporting environmental sustainability. O'right Toothpaste N° Zero has earned the USDA Biobased certification, confirming 100% natural, renewable content. Its innovative formula has received accolades such as the Taiwan Invention Patent, the Sustainable Beauty Awards' Global Champion in Paris, and Japan's Good Design Gold Award.

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(5) Sorghum

In 2014, O'right partnered with Taiwan's National Chung-Shan Institute of Science & Technology and Hungkuang University to conduct in-depth research on the by-product of Kaoliang liquor: sorghum spent grains. This collaboration led to the exclusive INCI naming of the ingredient and a patented invention in 2019. Leveraging sorghum extract, O'right launched the Beauty Ferment Hand Cream in 2020 and the Sorghum Radiance Banana Fiber Sheet Mask in 2021. The sheet mask features recyclable packaging, biodegradable mask fabric, and primary ingredients derived from agricultural by-products. With annual sheet mask usage in Taiwan exceeding one billion, coupled with massive export volumes, traditional sheet masks generate at least three types of non-biodegradable, non-recyclable waste: the sheet, the pearl film, and the composite aluminum bag.

Through collaboration with green partners, O'right pioneered a circular economy model to inspire industries to collectively reduce environmental impact. The Sorghum Radiance Banana Fiber Sheet Mask has won prestigious awards, including the Taiwan Excellence Award and the Paris Sustainable Beauty Product Award, showcasing its commitment to innovation and sustainability.



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(6) Date Palm

In 2019, O'right was invited by a Saudi Arabian distributor to give a lecture, which led to a collaboration with Hungkuang University to study date palms. Although date palm kernels are agricultural by-products, the research team discovered they are rich in total polyphenols with remarkable anti-aging properties. In 2020, O'right published its findings in the influential international journal Antioxidants and registered the ingredient under the International Nomenclature of Cosmetic Ingredients (INCI). In 2022, O'right developed the Caffeine Melanin Hair Tonic, enriched with natural date palm extract. This product penetrates deep into the scalp, effectively countering aging factors, nourishing hair, and restoring youthful vibrancy. Human scalp health assessments demonstrated a 30-70% improvement rate after use, with overall satisfaction exceeding 90%. The Caffeine Melanin Hair Tonic has earned prestigious international recognition, including a Silver Medal at the Geneva Invention Exhibition, a Gold Medal at the Tokyo International Invention Exhibition, and the Global Sustainable Beauty Product Award in Paris, France.

(7) Moringa Seeds

Moringa seeds, often referred to as "seeds of the miracle tree," are renowned for their high nutritional value and multifunctional active compounds, marking a significant breakthrough in O'right's green ingredient development. This natural ingredient exhibits exceptional anti-pollution properties, effectively protecting the skin from environmental particulates while purifying and enhancing the skin's protective barrier. Rich in amino acids and vitamins A, C, and E, moringa seeds not only nourish hand skin but also provide excellent hydration, keeping the skin smooth and moisturized. O'right has incorporated this natural ingredient into its Moringa Hand Wash Foam, which earned the Silver Award at the 2023 Taiwan Excellence Awards.

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(8) Coffee Grounds Extraction

Upcycling and Green Innovation: Ultrasonic Coffee Grounds Extraction Technology for High-Performance Sustainable Ingredients

O'right advances the scientific application of natural ingredients through its world-leading natural caffeine extraction technology, focusing on maximizing the reuse value of agricultural by-products. Using professional ultrasonic extraction technology, the company efficiently extracts active compounds—such as caffeine, coffee oil, and polyphenols—from coffee grounds, demonstrating outstanding R&D capability and commitment to circular economy principles.

As a valuable recycled resource, coffee grounds contain natural functional components that promote hair growth and provide antioxidant and skin-repairing benefits. In collaboration with FamilyMart, O'right has established a fresh coffee grounds recycling network, transforming daily brewed coffee waste into high-performance green ingredients used in the Bio Sustainable Beauty series—an innovative model that redefines waste as a resource.



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Recyclable materials

Eco certified cartons

Product catalogs/ marketing materials

Natural materials







Eco labels

Air cushions

No PVC

3.3 Recycling and Reproduction: The Final Mile of the Circular Economy – Packaging

3.3.1 Green Packaging Design

O'right has always incorporated the full product life cycle into its green packaging design, actively developing materials that replace petrochemical plastics with sustainable and organic alternatives, while reducing overall packaging volume. The company's "sustainable packaging" includes recyclable, reusable, and biodegradable materials, forming the foundation of O'right's packaging system. Biodegradable materials include FSC-certified paper boxes and bags as well as bamboo caps, while recyclable materials mainly consist of various types of refillable and reusable bottles.

Simplifying packaging not only reduces waste but also effectively lowers carbon emissions. From the initial design stage, O'right follows the 5R principles—Reduce, Reuse, Recycle, Repair, and Refuse—to achieve its packaging carbon reduction goals through improvements in material selection, structure, and form. The company also communicates its sustainable packaging philosophy through its official website and social media platforms, encouraging consumer awareness and alignment with green values. In addition, O'right promotes plastic reduction and material substitution across all packaging components to enhance overall environmental performance. Specific results are detailed in this chapter.

Since 2022, O'right has fully implemented non-electroplated packaging designs. Electroplating, commonly used in cosmetic packaging for decorative purposes, provides no functional benefit while generating wastewater containing heavy metals, strong acids, or alkalis, and potentially toxic cyanide compounds that can severely pollute water and soil if improperly treated. O'right believes that true green value must be grounded in environmental safety and calls on more brands to join the "non-electroplating" initiative—bringing green design back to its essence and driving positive change for the planet.

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3.3.2 Recycled Bottle Development

In collaboration with its green supply chain partners, O'right processes recycled plastics through multiple complex steps—including sorting, compacting, shredding, density separation, compounding, and pelletizing. Each batch undergoes testing to ensure that the bottles meet strict hygiene and safety standards and are free of heavy metals before mass production begins. After successfully developing recycled bottles, O'right gained strong consumer support and continued to advance its innovation. In 2018, the company vertically integrated with Dafon Environmental Technology and Ji Quan Plastics to research the complex structure of pump dispensers, ultimately developing the world's first recycled pump—a breakthrough that once again positioned O'right as a pioneer in green beauty innovation.

Recycled packaging enables 100% plastic reduction by reusing existing plastics rather than producing new ones from petroleum, achieving significant carbon reduction benefits. Although recycled plastic pellets are several times more expensive to produce due to the complexity of the process, O'right fully implemented them across all products, recognizing environmental impact as part of its core corporate value.

Since 2017, excluding the Tree in the Bottle series, all O'right shampoo and body wash products have used 100% recycled bottles. In 2019, the company completed the transition to fully recycled pump dispensers, significantly improving carbon and plastic reduction results. In 2021, O'right successfully developed single-material recycled refill pouches, which were certified by Interzero (formerly Interseroh), becoming the first flexible packaging in Taiwan to receive recyclable certification. Looking ahead, O'right will continue to develop more recycled and repurposed packaging solutions, reducing the consumption of natural resources and creating new uses for post-consumer materials to minimize environmental impact.

- 2024 · Development of PIR Recycled Glass Bottles (Manufactured with Electric Furnaces)
- 2023 · 100% PCR Press Caps Replacing PLA Caps
- 2022 · Full Implementation Of De-plating Across All Products
- 2021 · Development Of Mono-material Recycled Refill Packs
- 2020 · Collaboration With Suppliers To Develop Mono-material Recycled Packaging
- 2019 · Complete Transition To Recycled Pumps For Hair And Body Care Products
- 2018 · Successful Development Of Recycled Plastic Pumps
- 2017 · Full Transition To Recycled Bottles For Hair And Body Care Products
- 2016 · Develop a 100% renewable plastic bottle with Da Fon Environmental Technology Co., LTD
- 2014 · Find suppliers specializing in recycled goods
- 2013 · Development of the “Tree in the Bottle” shampoo, designed based on the concept of biological circularity.

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2024 O'right Recycled Packaging Carbon Reduction Statistics

Item	Annual Procurement Weight	Recycled Plastic Usage Ratio	Emission Reduction from Recycled Packaging
HDPE Recycled Bottles	52,293 kg	100 %	105,109 kg CO_2e
LDPE Recycled Bottles	983 kg	100 %	1,671 kg CO_2e
PP Recycled Pumps	13,261 kg	83.70 %	18,091 kg CO_2e
PET Recycled Bottles	4,889 kg	100 %	11,685 kg CO_2e
Eco-Friendly Glass Bottles	56,213 kg	53.30 %	16,479 kg CO_2e
Total	127,639 kg	N/A	153,035 kg CO_2e
Note	Recycled Plastic Usage Ratio = (Total weight of recycled plastic materials ÷ Total weight of materials used) × 100% Emission Reduction from Recycled Packaging = (Carbon emissions from virgin plastic – Carbon emissions from recycled plastic) × Total bottle weight × Usage ratio		

Comparison Table of Carbon Emission Values between New Plastics and Renewable Plastics

Type	Virgin raw material emission intensity ($kgCO_2e/kg$)	Recycled raw material emission intensity ($kgCO_2e/kg$)	Emissions reduction vs. virgin(%)
HDPE Recycled Bottles	2.21	0.20	91%
LDPE Recycled Bottles	3.15	1.45	54%
PP Recycled Pumps	1.95	0.32	84%
PET Recycled Bottles	2.74	0.35	87%
Eco-Friendly Glass Bottles	1.15	0.60	47%
Note	Source: Data on carbon emissions from "new plastic" and "recycled plastic" as announced by the Environmental Protection Administration (now Ministry of Environment). All recycled plastic carbon emission values are rounded to the second decimal place.		

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3.2.3 Moso Bamboo Sustainable Design

O'right's bamboo caps are crafted from Moso bamboo, designed as a minimalist yet stylish alternative to plastic pumps or electroplated plastic caps that are difficult to recycle. The bamboo caps retain the natural hues, delicate textures, and refined grains of bamboo, showcasing unique patterns and life marks that blend craftsmanship with green fashion trends. Representing uprightness and integrity, these caps embody O'right's dedication to treating the planet and customers with care. Each Moso bamboo product reflects O'right's sustainability efforts, encouraging consumers to embrace the concept of sustainability. Beyond aesthetics and style, Moso bamboo caps significantly reduce carbon emissions compared to conventional plastic pumps made from virgin plastic. From 2012 to 2024, O'right's bamboo caps achieved a cumulative carbon reduction of 313,877 kg CO_2e, equivalent to planting 28,534 20-year-old trees.

O'right Bamboo Cap Carbon Reduction Effectiveness Table

Year	Procurement (pcs)	Total Weight (kg)	Carbon Reduction (kg CO_2e)	Equivalent to Planting 20-Year-Old Trees (trees)
2024	220,448	2,442	21,954	1,996
2012-2024	5,096,913	34,914	313,877	28,534
Remarks	• Carbon emissions per kilogram for plastic pumps : 11.52 kgCO_2e • Carbon emissions per kilogram for bamboo caps : 2.53 kgCO_2e • According to the International Forest Management Carbon Sequestration Benefit Analysis Report, one 20-year-old tree absorbs approximately 11-18 kg CO_2e. The calculation conservatively adopts the minimum sequestration rate of 11 kg CO_2e.			

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3.3.4 100% PCR Pump Cap

O'right is committed to providing zero environmental impact sustainable packaging. Considering the high-humidity environment of shampoo and body wash usage scenarios and adhering to the principle of mono-material design, all 400 mL shampoo and body wash products were upgraded to PCR pump caps in 2023. The pump cap design allows for easy one-handed operation, achieving 100% use of recycled materials for both the bottle and cap. Compared to caps of the same weight made from virgin plastic, carbon emissions are reduced by 84%.

Love the earth with eco-friendly caps

Pump | Disc top cap | Bamboo cap | 100% PCR Pump Cap









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3.3.5 Fren Bag

To reduce the use of plastic bags, O'right designed the "Fren Eco-Friendly Bag" to encourage consumers to reuse bags and minimize unnecessary waste.

In 2024 alone, the Fren Bag replaced 129,040 plastic bags, bringing the total number of reduced plastic bags to 2,459,274 since 2013.

Plastic Bag Reduction Benefits Table

Year	Plastic Bags Reduced (units)
2024	129,040
2016-2024	1,861,434
2013-2015	468,800
Total	2,459,274

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FSC Forest Stewardship Council Certification

The FSC (Forest Stewardship Council) certification ensures that paper materials come from responsibly managed forests that are cultivated, monitored, and regulated rather than from deforestation of tropical rainforests. The greater the use of FSC-certified products, the more trees are planted in managed forests, helping to reduce illegal logging and protect tropical ecosystems.

3.3.6Green Resource Recycling

Climate change is not just an environmental issue; it is a critical challenge humanity must face together. The global 1.5°C warming crisis calls for collective action, with consumer lifestyles closely tied to daily carbon emissions. O'right is committed to carbon reduction and sustainability by integrating a "Supply Chain Recycling System" to reduce waste and promote resource reuse. Leading by example, we invite the public to join us in protecting the planet with the greenest energy. All O'right product packaging boxes are made from FSC-certified paper, ensuring sustainable forest management.

(1) On-Site Reusable Logistics Boxes

Within the production site, O'right uses logistics circulation boxes made from recycled plastic to transport products after manufacturing. These reusable boxes replace traditional paper packaging, saving approximately 53,884 boxes per year and reducing carbon emissions by about 4,155 kg annually.

(2) External Logistics Boxes

To address packaging waste associated with e-commerce, O'right designed 45 carton sizes to optimize packaging efficiency for different product combinations. The logistics cartons are made from over 80% post-consumer recycled paper, reducing carbon emissions by up to 5.3 kg per kilogram of paper used. Each carton features a practical interlocking design that minimizes tape use, and all sealing tape is made from plant-based starch to improve recyclability and reduce packaging waste. For small parcel shipments, O'right replaces small cardboard boxes with paper-padded mailers, which reduce carbon emissions by 51% per unit. With approximately 10,000 mailers used annually, this initiative achieves an estimated annual carbon reduction of 561 kg.

(3) Supply Chain Recycling System

Through carbon footprint assessments, O'right identified opportunities to establish industrial recycling systems within the supply chain. This approach achieves both resource reuse and cost reduction, fulfilling corporate social responsibility while enhancing competitiveness. Since successfully developing 100% recycled bottles in collaboration with Da Fon Environmental Technology in 2016, O'right's recycling system has become more comprehensive. Consumers contribute by returning used bottles through existing recycling channels, reducing transportation carbon emissions. Recovered bottles are cleaned and remanufactured directly by the bottle supplier and reused by O'right.

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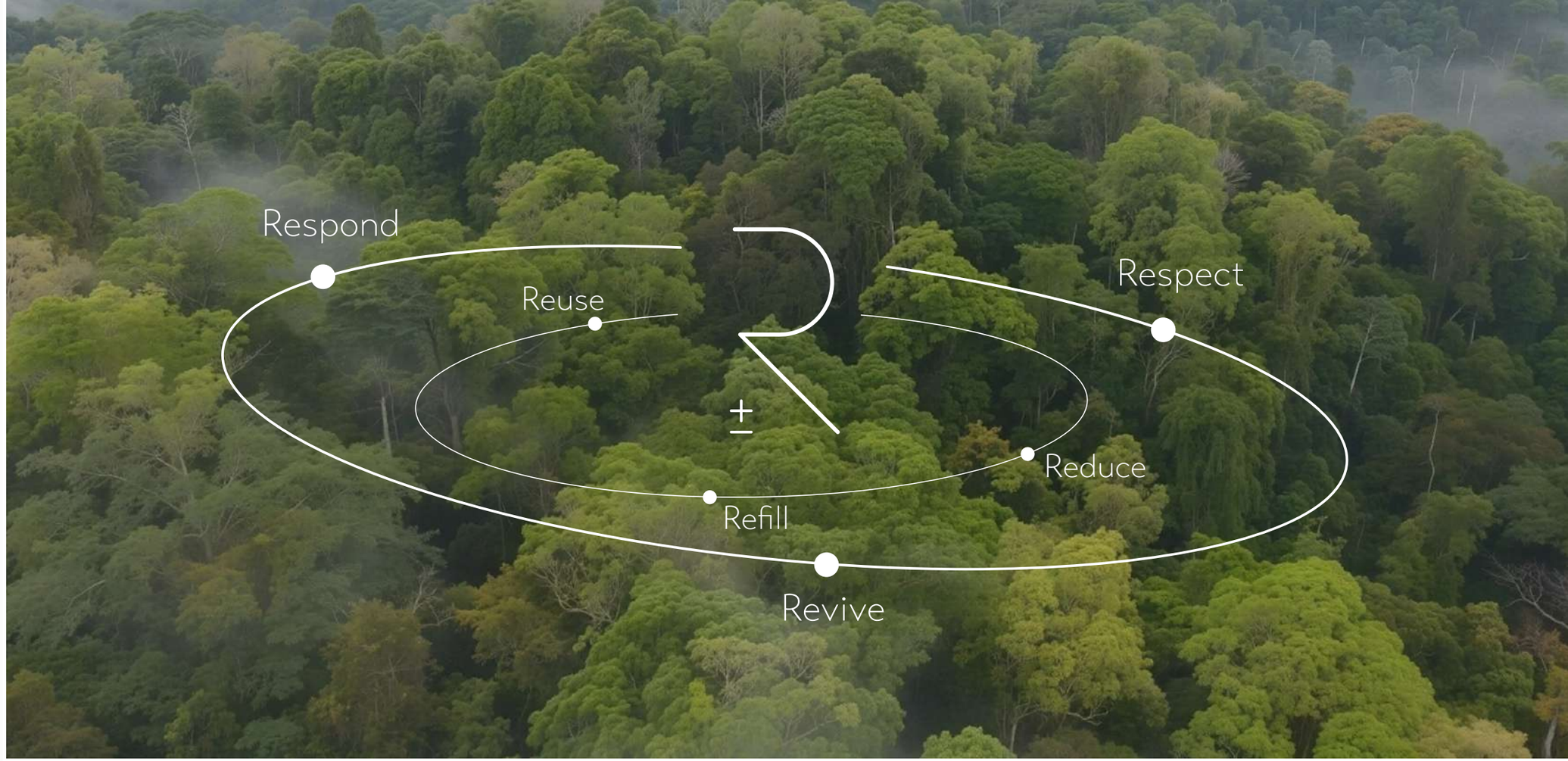

(4) ±R Plan

In 2021, the COVID-19 pandemic significantly increased the use of disposable masks and plastics, resulting in devastating impacts on greenhouse gas emissions and waste, which severely harmed ecosystems and wildlife. Drawing inspiration from examining societal and environmental issues, O'right continuously challenges itself to minimize its impact on the planet. Through the ±R Project, we accomplished two seemingly impossible missions: breaking the legal barriers to operating a package-free store and successfully developing the "single-material recyclable refill pack" that many manufacturers deemed unattainable. These achievements also serve to raise public awareness about zero-carbon initiatives.

To inspire post-pandemic innovation, O'right launched the "±R Project," centered on three principles: Respond, Revive, and Respect. Built on the foundation of Reuse, Refill, and Reduce, the project integrates circularity from manufacturing to consumption, offering sustainable green choices that align with modern needs and demonstrate respect for all living things.

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a. Revolutionary Single-Material Recyclable Refill Packs

Traditional refill packs and mask packaging often combine multiple materials to meet requirements for moisture resistance, chemical durability, and oil resistance, making them non-recyclable and environmentally harmful after use. In collaboration with Da Fon Color Printing, a leading green supply chain partner, O'right developed the "R-Pack," a recyclable single-material PP refill pack. This breakthrough is a milestone in sustainable packaging, successfully mass-producing refill packs compatible with recycling systems.

Another highlight of the ±R Project is the R-Bottle, made entirely of 100% PCR (Post-Consumer Recycled) materials. With a lifespan of 5-10 years and capable of over 100 refills, the R-Bottle embodies O'right's commitment to harmonious coexistence with nature, offering sustainable solutions for the post-pandemic era. The ±R Project emphasizes "increased respect for all living things and reduced burden on both the body and the environment."



R-Pack

Revolutionary Innovation: Recyclable Packaging Leading the Green Supply Chain

Rede ning single-use composite materials,O'right and Da Fon Color Printing co-developed an eco-friendly,recyclable single-material PP packaging. Designed for seamless recycling, this innovation pioneers a new circular model.

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± R

Leading the Next Generation of Sustainable Design

Embodying O'right's core values of Green, Sustainable, and Innovative,
we introduce Re lltechnology to enable Reuse and Reduce new plastic waste.
+ and -: Achieving Zero Impact in Harmony with Nature.



b. Robotic Filling and Mini GMP Plant: Eliminating Safety Concerns of Package-Free Stores

O'right incorporates advanced automation technology from Tuozhi Optomechatronics, applying food-grade filling systems to hair and beauty products. The process is fully automated, dust-free, and pollution-free, with deep cleaning through 100°C steam sterilization to meet regulatory and safety standards. This innovative approach ensures customers experience " Sustainable green consumption is a way of life." inspiring respect for all living things and encouraging them to incorporate sustainable practices into their daily routines.

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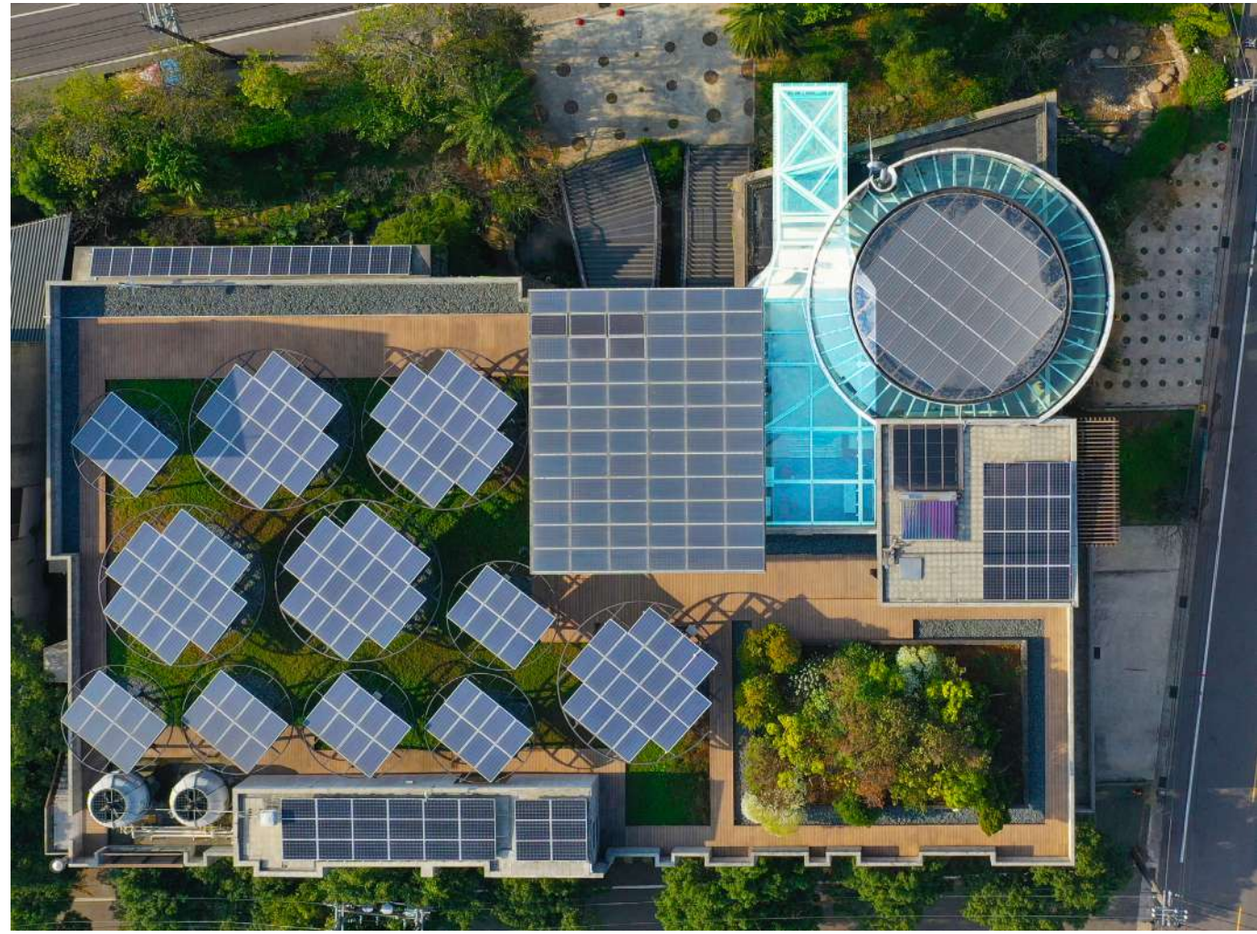
3.4 Green Building GMP Cosmetics Factory

Overview of Green Building Headquarters in 2024		
Factory	Green Building Headquarters	
Square meters (m2)	4,959 m2	
Total Power Consumption	431,731 kWh	
Annual Electricity Consumption per Square Meter	287.8 kWh	
Tesla Charging Station Power Consumption	14,785 kWh	
Annual Production Output	1,112,560 pcs	606.53 tons
Environmental Control	Controlled Areas and Clean Rooms	
Maximum Raw Material Water Purity	Ultra-pure water from 8 purified water sources	
Management System Procedures	ISO9001 ISO22716 GMP ISO50001 ISO45001 ISO14001 ISO17025 TIPS	



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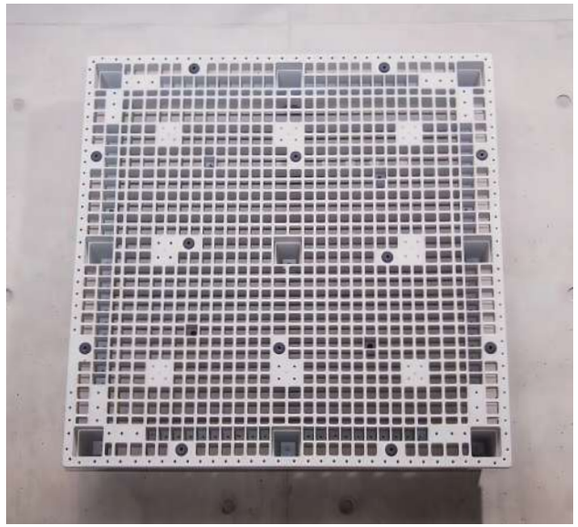
3.4.1 Pure: Green Production Center

The O'right Green Production Center is constructed in harmony with the original terrain, with three-quarters of the first floor built below ground level to shield it from external environmental influences and minimize energy consumption. This design significantly reduces the need for air conditioning. An energy-efficient Makeup Air Unit (MAU) is installed, which sterilizes air using UV light before pressurizing it through ducts to clean areas. This system ensures a clean air cycle while prioritizing employee health. Due to the delicate nature of cosmetics, where preservative-free products spoil within approximately seven days, preservatives play a critical role in ensuring product quality and safety. To maintain the highest standards of product quality and protect consumer health, the production area employs stringent contamination prevention measures. With an effective pollution control design, O'right achieves optimal preservation effects with minimal preservative use.
The Green Production Center incorporates eight key green design features, detailed as follows:

(1) Eco-friendly Pallets

The O'right Logistics Center and Green Production Center utilize eco-friendly pallets made from recycled plastic bottle caps. On average, each pallet is produced using 7,300 recycled bottle caps, enhancing the reusability of plastic caps. This initiative reduces the likelihood of caps drifting along coastlines and minimizes the risk of seabirds ingesting them, contributing to the protection of marine ecosystems.



(2) Two Main Areas

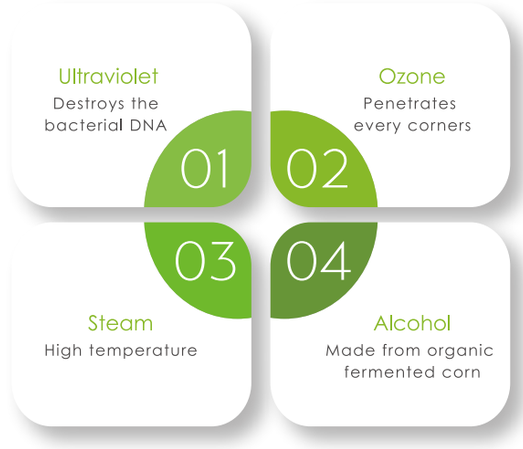
a. Controlled Area: Access is restricted through a fingerprint identification system, and air shower doors are installed to prevent external dust from entering, thereby reducing contamination.
b. Cleanroom: A high-tech production area designed to maintain extremely high cleanliness standards, ensuring greater product stability and reducing the use of preservatives to a minimum.

(3) Three Energy-Efficient Designs

a. PCW Process Cooling System: Underground water tanks are used to minimize external temperature interference, reducing the operating hours of the chiller system. This setup lowers energy consumption during the production process, achieving energy-saving and carbon reduction effects.
b. External Air Heat Exchange System: By controlling intake air dampers, heat absorption is minimized, reducing the load on air conditioning systems and contributing to energy conservation and carbon reduction.
c. Rapid Cooling System for Semi-Finished Products: A heat exchanger is installed to quickly lower the temperature of semi-finished products from 80°C to 25°C. In addition to energy-saving benefits, rapid cooling ensures finer product particles, enhancing skin absorption.

(4) Four Sterilization Methods

To ensure product safety and prevent contamination, O'right employs four rigorous and natural sterilization methods for cleaning production equipment, machinery, and bottles: ultraviolet sterilization, ozone sterilization, steam sterilization, and alcohol sterilization using alcohol derived from organically fermented corn.



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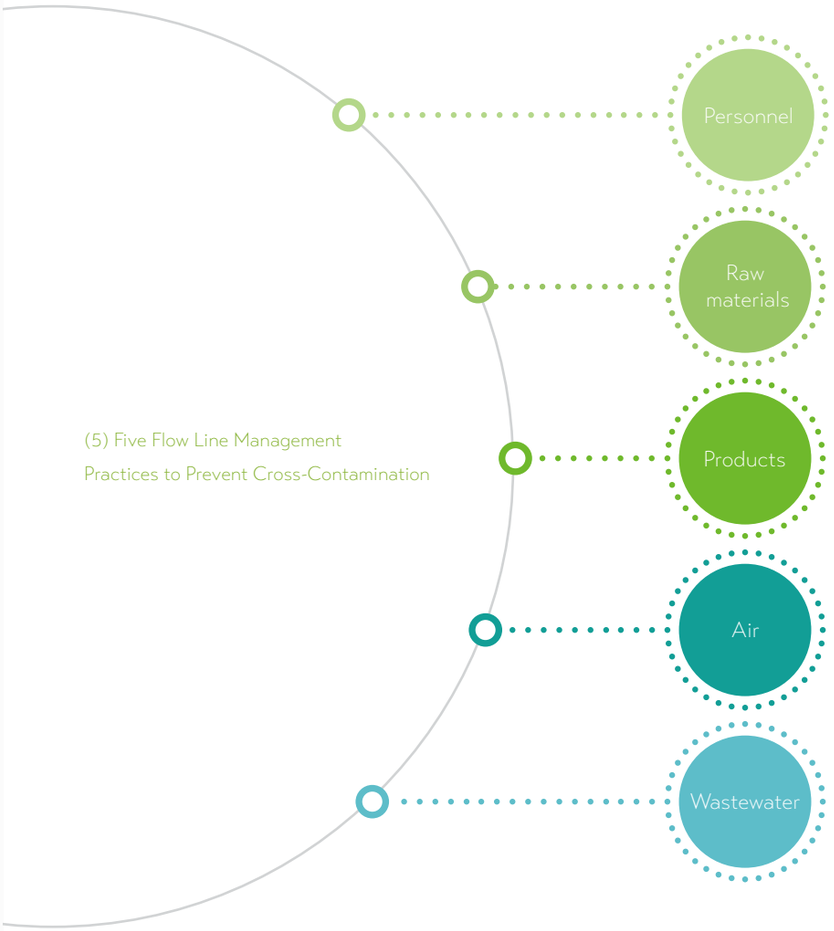

a. People are required to wear a cleanroom suit, or bunny suit, before entering the cleanroom.An air shower is installed at the entrance to minimize particulate matter entering or exiting the controlled environment.

b. Material preparation workers follow product guidelines to prepare the materials and place them in the center of the buffer area. After informing the engineers to claim the materials, they measure the weight and check the items in the weighing room before delivering the materials to the emulsification room for production.

c. Semi-finished products are first delivered to the waiting room. After quality assurance engineers make sure the products meet standards, they are sent to the filling room before being sealed and packaged.

d. A fan filter unit is installed above the cleanroom, using a high efficiency particulate air filter to clean the indoor environment.

e. A human machine interface is adopted in the emulsification room. Engineers can manually operate the equipment to achieve automated production. The inside of the tank is made from SUS316 stainless steel. It is cleaned and sterilized with pure water and 121°C steam every time a product is manufactured.

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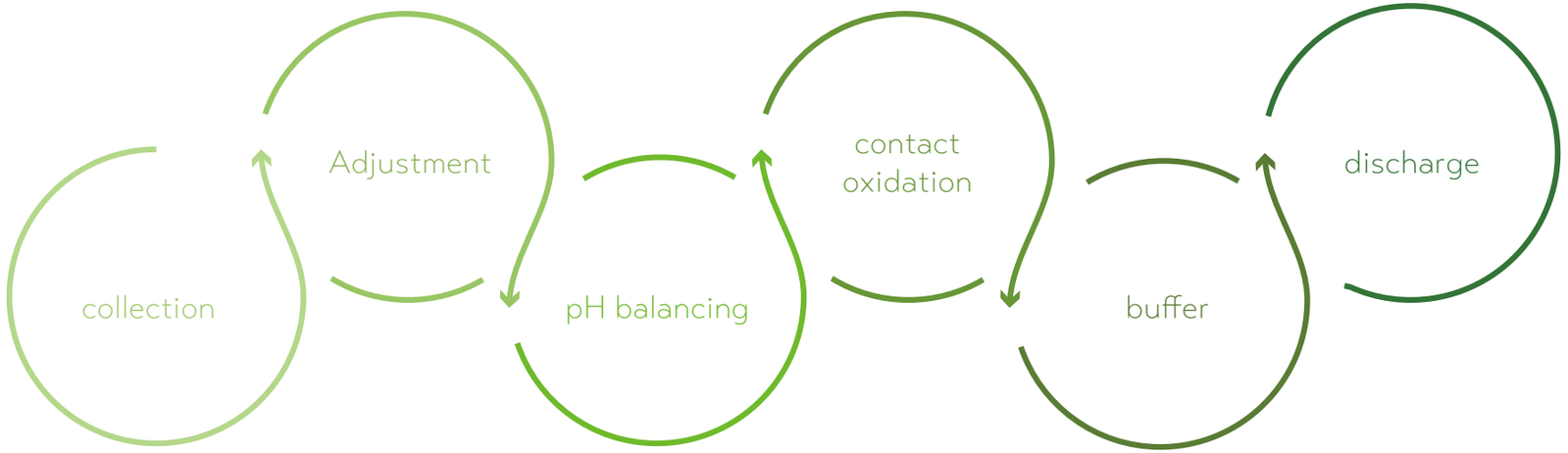
(6) Six Cleaning and Buffering Procedures



(7) Six Wastewater Treatment Ponds

O'right's end-of-pipe wastewater treatment facilities not only comply with the basic regulatory discharge requirements but also adhere to even higher self-imposed standards. To achieve this, the company has purchased its own testing equipment and conducts daily self-monitoring of key metrics for business effluent, both before and after treatment, ensuring stringent quality control.



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(8) Eight-step Ultrapure Water Manufacturing Process

O'right utilizes an 8-step ultrapure water filtration and sterilization process in its product manufacturing. The use of ultrapure water minimizes the amount of preservatives required during production, reducing environmental impact while prioritizing consumer health. Water transmission pipelines are sterilized using ultraviolet rays and ozone systems. The storage tanks are lined with SUS 316 stainless steel and equipped with ultraviolet lamps for continuous exposure, ensuring long-term water quality stability.

Step 1	01	Activated carbon filtration (removes chlorine)
Step 2	02	Water softening (transforms hard water into soft water)
Step 3	03	5-micrometer pre-filtration
Step 4	04	RO membrane
Step 5	05	Water purifying tower
Step 6	06	UV lamps installed inside the tank to circulate and sterilize ultrapure water
Step 7	07	7 UV lamps installed to enhance sterilization efficiency and ensure germ-free water quality
Step 8	08	0.2-micrometer absolute filtration (filters out even dead bacteria)

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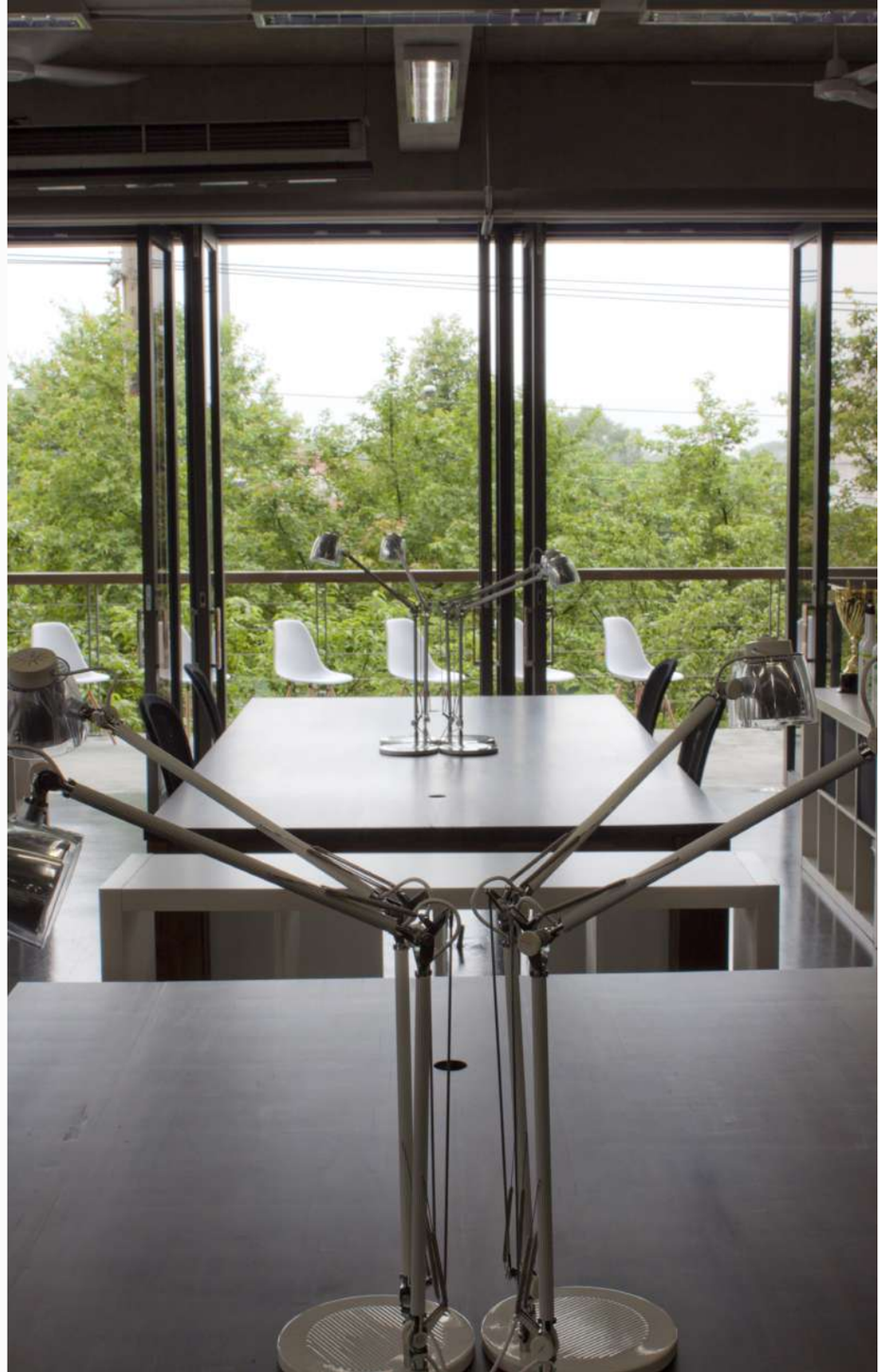

3.4.2 Eco-friendly: Low Carbon Office

To embody the spirit of a green corporation, the O'right Green Headquarters was designed with the principle of "environmental friendliness" at its core. The low-carbon office reflects O'right's respect for the environment and aims to share this value with employees and all visiting guests.

(1) Low Carbon Office

O'right is committed to creating a low-carbon and healthy workplace that offers employees a comfortable and environmentally friendly working environment. The office space features an open and spacious layout with ample natural lighting and a total heat exchange ventilation system that continuously introduces fresh outdoor air to improve circulation, fully embodying the principles of green building design. Low-Carbon Design and Management Measures:

a. Open-plan office layout：The open design promotes natural air circulation, reducing perceived temperature even during hot summers and minimizing the need for air conditioning. In 2024, total air-conditioning use was limited to 278 hours, demonstrating excellent energy-saving performance.

b. LED lighting throughout the facility：All areas are equipped with energy-efficient LED fixtures. Based on power consumption and fixture count, annual electricity savings reached 8,258 kWh, significantly reducing energy use from lighting.

c. Total heat exchange system and smart CO_2 detectors：The ceiling is fitted with a total heat exchange system and smart CO_2 sensors. When indoor CO_2 concentration exceeds 800 ppm, the system automatically activates to introduce fresh outdoor air, improving employee health while reducing air-conditioning load and conserving energy.

d. Zonal energy management system：Each workstation is equipped with an independent master power switch. The last employee to leave is required to turn off the main power, effectively preventing standby energy consumption and reinforcing energy-saving behavior.

e. Extended balcony eaves design：The office balcony features extended eaves to block direct sunlight, reduce exterior wall heat absorption, and lower indoor temperature, thereby decreasing air-conditioning demand and improving building energy efficiency.

f. Acacia wood modular desks：Desks are made from Taiwan's native acacia wood, known for its high carbon absorption capacity. Using traditional mortise-and-tenon joinery without nails, the design combines aesthetic appeal with sustainability and replaces cubicle-style partitions to enhance spatial comfort.

g. Taiwan Eco-label copy paper：All printing uses paper certified with Taiwan's Environmental Label to reduce forest resource consumption. Employees are also encouraged to reuse single-sided printed sheets for informal documents, promoting paper reuse.

h. FSC-certified paper for promotional materials and tissue：Only paper products made from responsibly managed FSC-certified forests are used, ensuring legal and sustainable sourcing that protects rainforests, preserves forest ecosystems, and safeguards biodiversity. Compared with recycled paper, high-quality sustainable pulp offers greater environmental benefits.

i. Eco-friendly cleaning cloths：Cleaning cloths are made from recycled 600 mL PET bottles, replacing conventional petrochemical-based fabrics. Each cloth reduces 25.2 g of CO_2 emissions, saves 88.6 mL of water, and avoids 0.52 mL of petroleum use, exemplifying circular economy results.

j. Recycled fabric products：Employee uniforms, tablecloths, and curtains are made from recycled PET fabrics, reducing the overall carbon footprint and embedding sustainability awareness into everyday practices, further strengthening employees' green identity and commitment to sustainability.

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(2) Eco-friendly Meeting Rooms

The Green Headquarters features three meeting rooms named Earth, Home, and Seed, symbolizing the Earth as our home. Each meeting room is equipped with rectangular tables covered with eco-friendly tablecloths, with each tablecloth made from 42 recycled 600ml PET bottles. The Earth meeting room is also equipped with an independent total heat exchanging system and a smart CO_2 detector. This system automatically monitors indoor CO_2 levels and activates the total heat exchanging system to bring in fresh air from outside when CO_2 levels exceed the standard.

(3) Water and Energy Efficient Foot Pedal Faucets

Faucets are a key component of the Green Headquarters' water conservation efforts. Early in the building's planning stages, energy consumption was carefully calculated, revealing that the building required 40 faucets. While conventional manual faucets consume significant water resources and sensor-operated faucets seemed like a greener option, they were found to be energy-intensive. Sensor faucets run 24 hours a day, consuming approximately 5 watts per hour. With 40 faucets, this equates to 1,752 kWh of electricity annually (40 faucets × 5 watts × 24 hours × 365 days).

Since the building operates for only 8 hours a day over approximately 200 working days per year, the electricity wasted by sensor faucets would be substantial. As a more sustainable solution, O'right installed foot pedal-operated faucets. These systems require no electricity, saving approximately 1,752 kWh (17 million watts) annually, and achieve a water conservation rate of 65.5%.

Energy-Saving Comparison		
	Sensor-operated	Foot-operated
Energy consumption per faucet	5Wh/hr	0
Annual energy consumption per 40 faucets	1,752kWh/year	0
	Note: 1 kWh = 3,600 kJoule	



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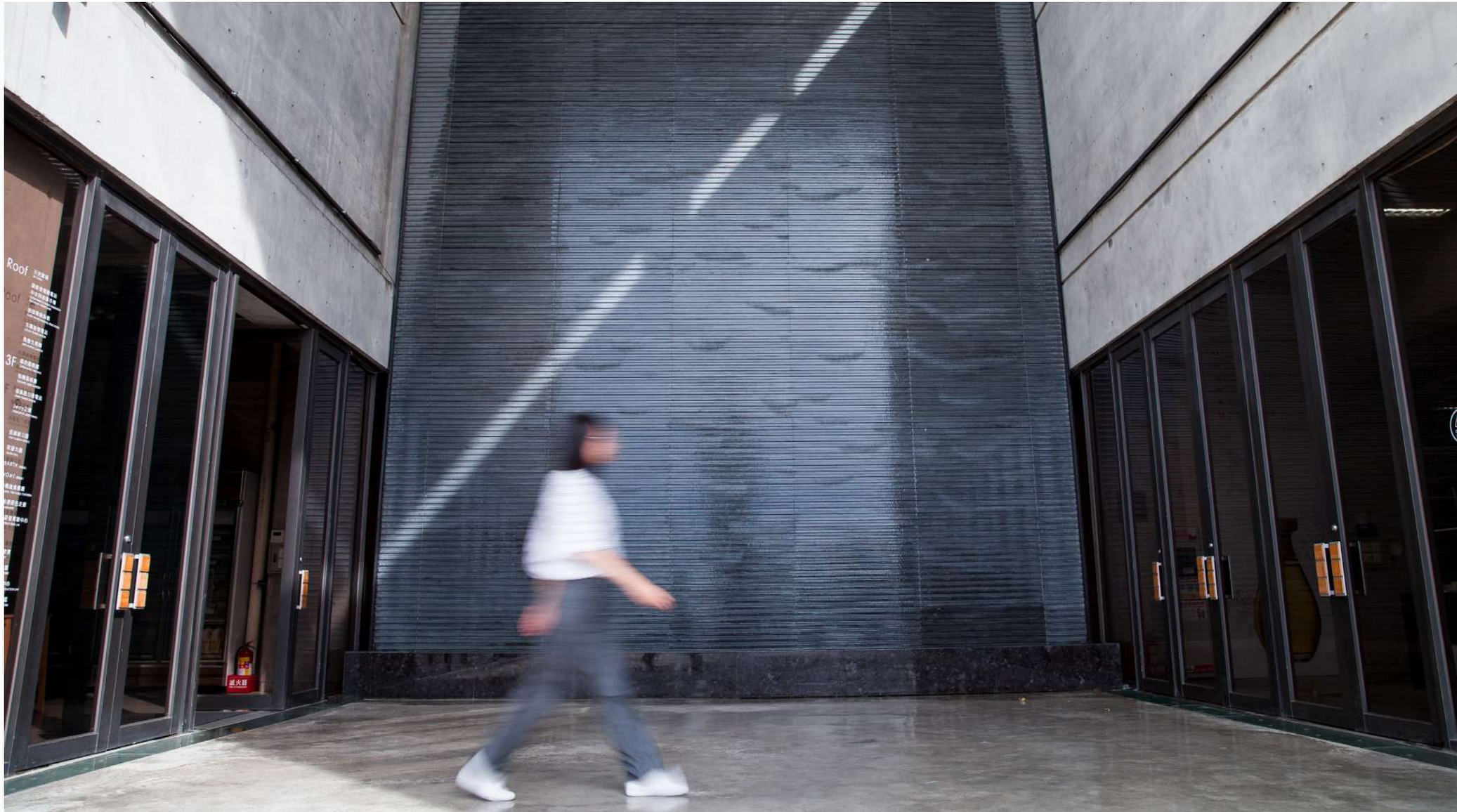
(4) Vision Hall

Vision Hall is located at the top of the stairs at the entrance to the Green Headquarters. Its high-ceiling design and unique architectural features create a buoyancy-driven ventilation effect, maintaining a cool and well-ventilated environment. Rainwater collected from the rooftop flows down the three-story-high scenic waterfall located at the back of Vision Hall. Utilizing the principle of hot air rising and cold air sinking, this system effectively lowers the temperature in Vision Hall and delivers a cool, slightly humid breeze into the office area.



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3.4.3 Energy Efficiency and Environmental Management

(1) Daily Energy-Saving Indicator (Air-Conditioning Reduction)

O'right implements a flexible air-conditioning strategy that adjusts chiller capacity according to seasonal temperature changes, optimizing cooling efficiency while minimizing energy consumption. The office air-conditioning system is activated only when outdoor temperatures reach 32°C and indoor temperatures exceed 28°C, ensuring efficient temperature control with minimal energy use. According to data from the Central Weather Administration's Longtan Station, there were 161 days in 2024 when temperatures exceeded 28°C. However, O'right's headquarters operated air-conditioning on only 58 of those days, totaling 279 hours of use—594 hours fewer than the expected duration. This achievement demonstrates the effectiveness of the building's passive cooling design and the synergy between spatial temperature regulation and energy management.

Month	Days Above 28°C	Longtan Weather Station – Workdays with Temperature Above 28°C	Typical Office Air Conditioning Hours (8 hrs/day)	O'right Office Air Conditioning Days	O'right Office Air Conditioning Hours
Jan	0	0	0	0	0
Feb	1	1	8	0	0
Mar	6	3	24	0	0
Apr	13	10	80	0	0
May	13	6	48	0	0
Jun	24	14	112	12	56
Jul	29	23	184	18	91
Aug	31	22	176	16	76
Dep	28	20	160	11	51
Oct	15	9	72	1	5
Nov	1	1	8	0	0
Dec	0	0	0	0	0
	161(day)	109(day)	872(hrs)	279(hrs)	

(2) Indoor Health and Environmental Indicators

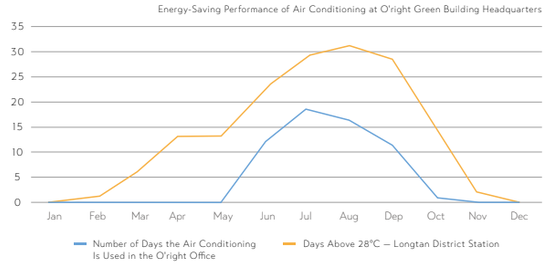
a. Glass Floor-to-Ceiling Windows: The office features three walls with large glass floor-to-ceiling windows, about half of which can be opened. These windows bring in ample natural light and cool outdoor breezes, creating a more comfortable indoor environment.

b. Interior Building Materials: Over half of the ceilings and walls remain unadorned and unmodified, preserving their original state. All ceilings, walls, and floors are made of certified green building materials.

(3) Wastewater and Waste Improvement Indicators

a. Business Waste Incineration by Qualified Contractors: The laboratory operations generate infectious business waste. As the first hair and skin care company in Taiwan to pass ISO 11930 certification for preservative effectiveness testing, O'right has been committed to reducing the use of preservatives since 2016, maintaining the lowest levels required to ensure product quality and minimize environmental impact. All waste is currently disposed of by authorized incineration contractors.

b. Dedicated Waste Collection Areas and Sealed Sorting Bins: A designated waste collection area features sealed sorting bins with clear labels and color coding, along with a food waste recycling bin for centralized processing and reuse. This reduces waste and prevents hygiene issues caused by mixed garbage. Qualified contractors are responsible for waste removal and cleaning of the waste collection area. Additionally, a rainwater and wastewater separation system has been implemented to prevent cross-contamination and maintain environmental cleanliness.



Green Building Headquarters – Office Air Conditioning Energy Savings		
	60-Ton Chiller (Oct–May)	80-Ton Chiller (Jun–Sep)
Reduced Operating Hours	235 (hrs)	358 (hrs)
Energy Savings Formula	10246 kWh 43.6 × 224 (hrs)= 10246 kWh	20119.6 kWh 52.6 × 358 (hrs)= 20119 kWh
Total Annual Energy Savings 30,365.6 kWh		
Note	1 kWh = 3,600 kJ. O'right operates a 60-ton chiller (rated input: 43.6 kW) from October to May, and an 80-ton chiller (rated input: 56.2 kW) from June to September. Central Weather Administration, Taiwan – https://codis.cwa.gov.tw/	

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3.4.4 Green Habitat – Ecological Garden

According to the definition by the Architecture and Building Research Institute of Taiwan's Ministry of the Interior, green buildings are designed to prioritize human health and comfort while pursuing coexistence and mutual prosperity with the Earth, fostering sustainable development of human living environments. O'right's Green Headquarters emulates natural wilderness, striving to preserve rich plant ecosystems and biodiversity. Built on the principles of "no occupation" and "no overcrowding, "the headquarters is designed without walls or fences, incorporating the green aesthetic of "returning land to nature." This approach not only creates a beautiful environment but also integrates green concepts into daily life, enabling users to reconnect with nature and relearn harmonious coexistence. The green philosophy is fully demonstrated in four key indicators: greenery, soil water retention, water resource management, and CO_2 reduction. Among these, three indicators exceed the standards set by Taiwan's EEWH green building evaluation system.

EEWH Indicator			
Item	Benchmark	O'right	Margin
Greenery	TCO_2C=250,920	TCO_2C=913,814	TCO_2C= Total CO2 O'right achieved a value 3.7 times higher than the benchmark
Soil water retention	Water originally retained is 0.24	Water designed to retain is 2.48	The designed value is 10.3 times higher than the benchmark
Water resource	2.0	4.0	2 times higher than the benchmark



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(1) Greenery Indicator

a. Large Tree Planting:

The Green Headquarters features a diverse and extensive distribution of greenery, with carefully planned planting to create layers and aesthetic appeal. It is home to 16 species of large and medium-sized trees, including cherry, camphor, maple, and bald cypress. Additionally, there are 600 shrubs, such as jasmine orange, Taiwan rhododendron, and golden dewdrop, as well as 100 vines, including Boston ivy and creeping fig. These native bird-attracting species and their tiered distribution fully embody the concept of ecological stratification, making a significant contribution to biodiversity conservation.

b. 10,000 Plants:

The main vegetation consists of Arachis duranensis, a hardy perennial that remains evergreen throughout the year. It is resistant to weeds and pests, requiring minimal maintenance to retain its lush green carpet-like appearance. This plant also helps the soil retain nitrogen and increases organic carbon content in the soil, enhancing its carbon storage capacity and contributing to climate change mitigation.

c. Green Corridor:

The vertical garden spans 47.5 m^2 and is covered with high-carbon-absorbing plants such as Devil's ivy (Epipremnum aureum), Boston fern (Nephrolepis exaltata), and arrowhead vine (Syngonium podophyllum). This green wall serves as a natural air purifier, removing formaldehyde and other volatile organic compounds, while providing fresh, clean air and a vibrant natural aesthetic for employees and visitors. It is irrigated twice daily using rainwater and reclaimed water, with each session lasting approximately two minutes. The corridor also features three digital screens displaying climate-related videos and sustainability knowledge, offering visitors a comprehensive understanding of sustainability.

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d. Sky Farm:

Located on the rooftop of the headquarters, the Sky Farm uses pebbles as ground cover to replace concrete, allowing for efficient rainwater irrigation. The farm features a bird habitat known as "Bird Habitat Garden," which preserves plants that existed before the bui lding's construction. During construction, the plants were temporarily relocated and later returned to their original habitat in consultation with the Society of Wilderness. Currently, the garden is home to 11 species, including Australian laurel, silvery messerschmidia, and Ceylon ardisia, re-creating the diverse flora of Longtan on the Green Headquarters' rooftop.

e. Organic Vanilla Garden:

The Organic Vanilla Garden, located on the rooftop, mainly grows herbs used for infusions, such as Mt. Lemmon marigold. In 2024, O'right introduced the cultivation of locally grown mesona plants (grass jelly herb) to further enhance the biodiversity of its green campus.



(2) Soil Water Retention Indicator

The water retention function of a building allows water to remain underground rather than directly entering public drainage systems. Buildings with good water retention capabilities reduce the burden on public flood management and preserve soil ecosystems. The O'right Green Headquarters occupies a site area of 2,788 m^2, with 1,383 m^2 (49.6%) designated as water-retainable areas, including green spaces, ecological ponds, rainwater harvesting ponds, and rooftop gardens. The drainage system temporarily retains surface water, allowing it to infiltrate the ground rather than directly flowing into drainage pipes. Integrated permeable paving systems, including ditches, water channels, and rivers, enhance drainage and water retention efficiency, achieving a retention rate 10.3 times above the standard value.

(3) Water Resource Indicator

a. The toilets, sinks, and shower facilities are equipped with water-saving devices certified by the Water Efficiency Label.

b. The rooftop on the third floor includes a rainwater harvesting area of 1,123 m^2, ensuring the comprehensive collection and reuse of rainwater.

c. O'right employs three innovative water recycling systems:

- Rainwater Recycling:Rainwater collected from the rooftop is used in sprinkler systems and the scenic waterfall to reduce the building's temperature. It is also used for aquatic plants and fish in the ecological pond.
- Reclaimed Water Recycling:Reclaimed water from the ultrapure water production process, rich in minerals, is reused for watering plants and supplying the waterfall.
- Wastewater Treatment:Wastewater from the manufacturing process undergoes a series of treatment steps, including regulation, separation, hydrolytic oxidation, and sedimentation. The treated water is channeled into ecological ponds, supporting aquatic plants and amphibians such as small rain frogs, Rado's red frogs, and Günther's frogs, creating a vibrant natural ecosystem.

(4) CO_2 Reduction Indicator

This indicator evaluates carbon emissions generated during the construction process, excluding equipment. Building materials are assessed based on two key factors: structural lightweighting and rationalized design. The O'right Green Headquarters achieved a carbon emission value of CCO_2=0.82, surpassing the standards set by EEWH. Continuous improvements and advancements will be pursued in the future to further reduce emissions.

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3.4.5 Quality – Green Management Policy

Guided by its core values of Quality, Innovation, and Sustainability, O'right implements Total Quality Management (TQM) across all operations. By integrating standardized processes, scientific management tools, and continuous improvement mechanisms, the company ensures its products meet international quality standards while consistently exceeding customer expectations. For O'right, quality is not only a measure of product performance but also the foundation of sustainable business practices. As a manufacturing-based brand with a lean organizational structure, O'right continuously holds itself to global standards. From product formulation and process management to supply chain collaboration, the company advances green strategies that align quality with sustainability. O'right's quality management system is built in accordance with ISO 9001, ISO 14001, and ISO 22716 standards, covering research and development, production, feedback, and supply chain operations. By responding to both market and environmental needs, O'right strengthens its internal quality culture through company-wide participation, establishing a green quality framework that balances environmental responsibility with industrial competitiveness and reinforces its leadership in the global market.

Green management policies
ISO 9001 Quality Management System
Natural, pure and eco-friendly.Quality is our life; brand is our soul.
ISO22716/GMP Voluntary Guidelines for Good Manufacturing Practices (GMP) in Cosmetics
Prevent equipment contamination, manage production, quality assurance and warehousing, enhance product manufacturing quality.
ISO50001 Energy Management Systems
Reduce energy consumption, constantly increase our energy efficiency, continue to invest in resources to achieve our goals, comply with laws and other energy-related requirements, improve energy performance in the design and maintenance of equipment and procure and use high energy-efficient products and services.
TIPS Taiwan Intellectual Property Management Systems (TIPS)
Promote innovation development and avoid intellectual property infringement and strengthen organizational intellectual right perceptions and capabilities.
ISO14001 Environment Management Systems
Environmental protection, employee engagement, energy saving and carbon reduction, green innovation and sustainability.
ISO45001 Occupational Health and Safety Management Systems
Healthy and safety risks, legal compliance, hazard prevention, constant improvement and propaganda and communication.
ISO17025 General Requirements for the Competence of Testing and Calibration Laboratories
Accuracy, Integrity, and Quality



Third-Party Certifications and Standards	
·ISO 14068-1 Carbon Neutrality	·Green Factory Certification – Ministry of Economic Affairs
·ISO 14064-1 Greenhouse Gas Inventory	·Green Building Label – Ministry of the Interior
·ISO 14067 Product Carbon Footprint	·Diamond-Level Green Building Carbon Footprint Certification
·ISO 11930 Preservative Efficacy Testing	·Taiwan EEWH Green Building Gold-Level Certification
·ISO 14046 Water Footprint Verification	·Cradle to Cradle Certification
·PAS 2050 Product Carbon Footprint Certification	·Clean Production Assessment Certificate – Ministry of Economic Affairs
·PAS 2060 Product Carbon Neutrality Certification	·Product Carbon Label – Ministry of Environment

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3.5 Green Supply Chain

O'right is committed to a comprehensive green transformation of its supply chain, striving to minimize environmental impact at every stage—from production to recycling—while fully embracing corporate environmental responsibility to protect our planet.

Key Green Initiatives Include:

- Replacing petrochemical-based materials with green organic raw materials
- Using recycled packaging instead of virgin plastic or single-use packaging
- Employing green energy for clean production
- Sharing green transformation expertise to help suppliers upgrade and innovate
- Building a green resource recycling system
- Using eco-friendly electric furnace glass, replacing traditional fuel processes with electric methods, and incorporating recycled glass as raw material

Recognizing the accelerating pace of global warming, O'right understands the urgency of advancing corporate green practices. After implementing its own green strategies, O'right has taken steps to expand and amplify its green influence.

We have established stricter green procurement standards and invited suppliers to join us in building a harmonious green supply chain. Furthermore, suppliers are encouraged to sign a Supplier Code of Conduct to collectively ensure social and environmental responsibility is fulfilled, offering consumers our shared commitment to sustainability.



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3.5.1 Green Procurement

At O'right, we adhere to stringent standards in defining green materials, classifying only those with certified organic or natural ingredients, or those containing over 80% natural-origin content, as green materials. Through continuous improvement and innovation in product formulations and packaging, the proportion of green material procurement increased slightly from 60.43% in 2022 to 61.18% in 2023.

In terms of materials, O'right collaborates closely with suppliers to develop multiple MIT (Made in Taiwan) eco-friendly packaging solutions, ensuring green materials consistently account for over 45% of total material procurement, with gradual yearly growth. In 2016, we successfully developed 100% recycled bottles and recycled pumps. By 2019, all shampoo and body wash products had transitioned to 100% recycled bottles, further increasing the proportion of recycled materials in procurement.

In 2024, O'right developed new materials and designs for product bottles, increasing the proportion of green material procurement from 89.40% in 2023 to 92.72% in 2024.

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O'right prioritizes environmentally friendly products through green procurement, considering the entire supply chain, including raw material sourcing, production processes, and transportation methods, to ensure sustainability and environmental benefits. It also addresses social impacts, such as human rights, labor rights, and fair trade, selecting suppliers that meet social responsibility standards. O'right establishes robust monitoring and evaluation mechanisms to track environmental benefits and supplier compliance. From the "100% Biodegradable Tree in a Bottle" to the "100% Recycled Bottle" and the world's first recycled pump, O'right collaborates with suppliers to achieve international green certifications for sustainable packaging. Every stage, from raw materials to manufacturing and usage, is carefully audited. These efforts focus on procuring low-impact, high-sustainability products and services, reducing environmental carbon footprints, driving supply chain sustainability, meeting consumer demands for sustainable products, and contributing to global sustainability goals.

Procurement of green ingredients and raw materials

Year	Green ingredients			Green raw materials				
	Total quantity procured (NTD)	Green ingredients procured (NTD)	Green ingredient procured (%)	Total quantity procured (NTD)	Green raw materials procured (NTD)			Green raw materials procured (%)
					Biodegradable	Recyclable	Recovered	
2022	76,144,865	46,017,980	60.43%	51,439,013	7,783,232	25,243,370	14,916,184	93.20%
2023	51,248,549	31,355,865	61.18%	40,870,089	7,906,066	16,954,757	11,676,664	89.40%
2024	65,175,628	39,891,182	61.21%	45,693,180	5,788,916	22,582,100	13,994,037	92.72%

Note

- Raw materials refer to product ingredients. From 2011 to 2013, green raw materials were defined as those with over 70% plant-based content. From 2014 onward, green raw materials are defined as organic or those with over 80% plant-based content.
- Natural content in green raw materials: Natural raw materials often require petrochemical or organic/inorganic chemicals to modify properties and achieve desired effects. For instance, handmade soap contains natural oils but must include sodium hydroxide to saponify. Thus, we define natural raw materials as those with over 80% organic or plant-based content.
- Materials refer to packaging components, categorized into three types: biodegradable materials (PLA containers/accessories, bamboo products); recyclable materials (FSC-certified paper boxes, various containers/accessories); and recycled materials (shipping cartons, PCR materials).

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3.5.2 Supplier Management

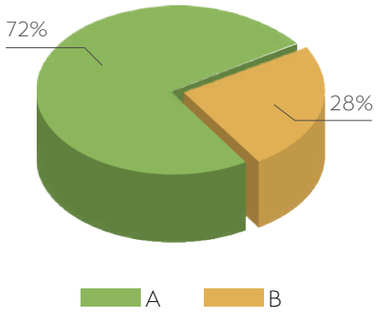
Supplier collaboration is a crucial element in creating green and eco-friendly products. O'right's commitment, combined with suppliers' efforts, has resulted in the world's most sustainable hair and beauty products. To promote green practices with suppliers, O'right has established supplier management procedures. New suppliers are required to complete a "Supplier Evaluation Form," prioritizing those with initiatives in environmental protection, compliance with labor laws, and corporate social responsibility (CSR).

Suppliers are jointly assessed by the development, quality assurance, and procurement teams to determine qualification. Annual evaluations are conducted, covering quality, delivery, pricing, and service to ensure supplier standards are maintained. Suppliers failing to meet company requirements are classified as non-compliant, and procurement is discontinued.

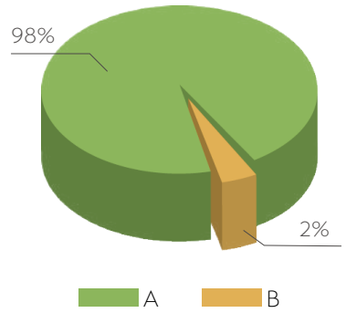
Supplier Evaluation Methods

Qualification Evaluation	Suppliers with third-party certifications may check this item, note the certification details, and provide relevant documentation for recordkeeping.
Sample Evaluation	Raw materials approved by the development team must have related approval records retained as evidence.
On-Site Investigation	The development team, together with quality assurance, procurement, and other personnel, conducts on-site inspections at supplier facilities to ensure adequate manufacturing and management capabilities for supplying quality products.
Historical Evaluation	Suppliers recognized as industry benchmarks or role models, widely acknowledged for excellence, may be exempt from evaluation.

Given that raw material suppliers account for 97.4% of total procurement value across the supply chain, O'right's supplier management primarily focuses on raw material vendors.



2024 Annual Evaluation Results for Material Suppliers



2024 Annual Evaluation Results for Raw Material Suppliers

Grade	Management Measures
A	Rated as an excellent supplier; prioritized for procurement in new product development.
B	Rated as a qualified supplier.
C	Rated as a supplier requiring improvement; procurement is suspended, and the supplier must propose concrete improvement plans.
D	Rated as a non-compliant supplier; procurement is terminated.

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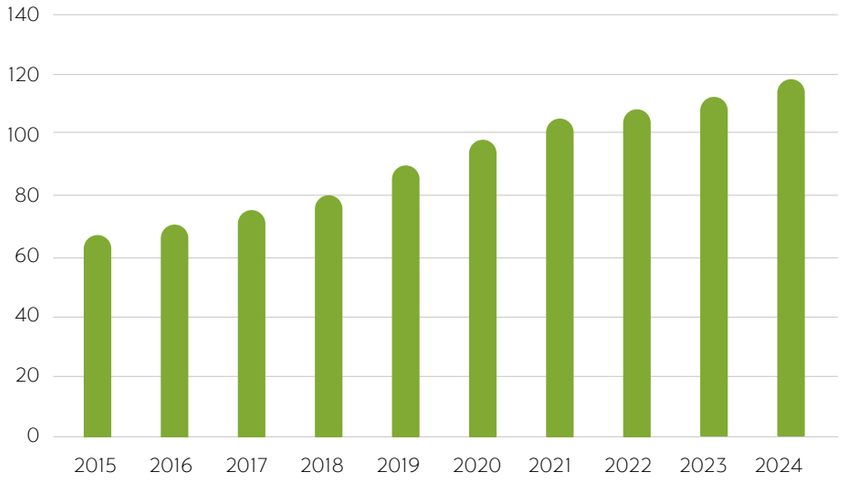
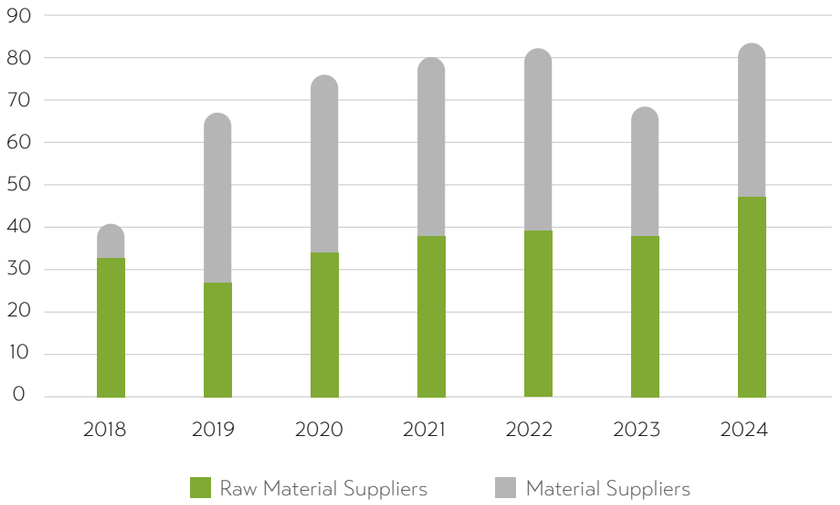
Since 2014, O'right has established the "Supplier Declaration on Corporate Social Responsibility Code of Conduct," incorporating social and environmental considerations into supplier assessments, along with labor rights, environmental protection, and other CSR-related areas. Suppliers are invited to comply with standards such as the prohibition of child labor, reasonable working hours and fair treatment, non-discrimination, occupational safety, public health, wastewater and waste management, hazardous substance control, resource conservation, fair business practices, anti-corruption, and information disclosure. The declaration also covers human rights, occupational and public safety, anti-corruption, and carbon reduction. Through this commitment, O'right collaborates with suppliers to implement CSR and jointly pledge sustainability to consumers and society. From 2015, new suppliers have been required to sign the CSR Code of Conduct, inviting them to join the green industry and contribute to a sustainable, eco-friendly supply chain that fosters a harmonious coexistence with nature. By the end of 2024, O'right had signed declarations with 119 raw material suppliers. The proportion of green suppliers continues to grow annually, with green raw material suppliers now accounting for 74.47 % and green material suppliers reaching 94%. Overall, 84.23% of all O'right's suppliers are green. Moving forward, O'right will not only adhere to this code of conduct with suppliers but also aim to further increase the share of green suppliers.



Number of Suppliers Signing CSR Commitment Declarations



Green Supplier Statistics

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3.5.3 Local Raw Material Procurement

To support Taiwan's agricultural economy, enhance local industry competitiveness, and reduce transportation costs and greenhouse gas emissions, O'right collaborates with local suppliers, prioritizing locally sourced products and services. This approach underscores our commitment to regional economic support, social equity, and corporate social responsibility. Additionally, we are dedicated to developing Taiwan's local green raw materials, establishing shorter supply chains to save energy, reduce transportation costs, and minimize greenhouse gas emissions from long-distance transport, thereby reducing environmental impact. We actively source domestic raw materials that meet standards and invest in advanced botanical extraction equipment to derive active compounds from agricultural by-products such as coffee grounds, coffee husks, pineapple peels, goji roots, and sorghum distillers' grains. Concurrently, we strive to obtain USDA Biobased certifications, improving product quality while promoting agricultural development and exploring new possibilities for agricultural waste. Our ongoing efforts aim for all future raw materials to be third-party certified, such as organic certifications (EU COSMOS, ECOCERT, USDA Biobased), and FSC-certified paper materials, ensuring both product quality and sustainability.

O'right Local Procurement Ratio for Raw Materials

Year	Local Procurement Amount		Total Procurement Amount	Overall Local Procurement Ratio
	Raw Materials	Materials		
2022	1,588,150	41,989,270	127,583,87	34.16%
2023	2,227,200	29,081,036	31,308,236	33.99%
2024	2,359,794	37,656,836	39,016,630	35.19%

Note: Local procurement refers to raw material suppliers based in Taiwan.
(Unit: NTD)

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4.1 Climate Risk and Governance

GRI 201-2

The IPCC report shows that surface temperatures in the past three decades were warmer than any since 1850. In the Northern Hemisphere, 1983–2012 was likely the warmest 30-year period in 1,400 years. To sustain operations, O'right assesses climate risks, plans adaptations, and takes proactive action. Though not a major emitter and unregulated by domestic climate laws, O'right is affected by climate change, a present reality shaping our future. We focus on reducing waste, cutting energy use, lowering our carbon footprint, and advancing sustainability across the value chain. Through green products and campaigns, we raise awareness of climate action among customers and partners.

Governance

Board of Directors: Chaired by the CEO , the highest governing body for climate-related matters.
Green Council for Sustainable Development: Co-chaired by the CEO , General Manager, and Chief Sustainability Officer, focused on strengthening sustainability efforts, fostering innovation, and enhancing corporate green value in climate and environmental initiatives.
Sustainability Community: Led by the Sustainability Center, it drives carbon reduction and environmental advocacy, integrates climate responsibility into regular discussions, and supports the planning of short-, mid-, and long-term net-zero targets.

Strategy

Key Climate Risks
·Regulations: Implementation of carbon pricing mechanisms
·Technology:Transition costs for low-carbon technologies/services
·Long-term Physical Risks:Changes in precipitation patterns

Key Climate Opportunities
·Market:Shifts in international compliance trends and consumer preferences
·Products and Services: Development and expansion of low-emission products and services

Risk Management

Risk Management Policy
O'right's risk management policy emphasizes early detection and proactive prevention. It includes a framework for risk identification, assessment, and prioritization, along with procedures for mitigation and monitoring, aiming to reduce organizational risks and uncover potential opportunities. Through stakeholder surveys, the policy identifies key concerns and emerging risks. Major risks are evaluated via internal and external assessments, followed by tailored control measures, such as enhanced monitoring, internal controls, operational adjustments, or new policies. Risk controls are regularly reviewed and monitored with relevant indicators to ensure effectiveness.

Goals and Metrics

Control measures are implemented for issues scoring above 6, with mid- to long-term goals and monitoring indicators set for critical issues scoring 9, ensuring regular tracking and management.

	Indicators	2030 Targets	2050 Targets
Key Climate Risks			
Carbon pricing mechanism	Carbon Emissions (Baseline Year: 2021)	Reduce Scope 1 and Scope 2 emissions by 42%	Reduce Scope 1, Scope 2, and Scope 3 emissions by 90%
Low-carbon technology/ service transition costs	Renewable Energy Usage	Achieve 100% renewable energy use and improve energy efficiency by 30%	Achieve 100% renewable energy use and improve energy efficiency by 50%
Key Climate Opportunities			
Development and/ or Expansion of Low-Emission Products and Services	Green ProductDevelopment	Develop 20 green/low-carbon products	Develop 50 green/low-carbon products
Consumer Preference Shift	USDA Biobased Certification	Increase certifications for 20 products	Increase certifications for 50 products

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4.2 Energy Management

GRI 302-1、302-2、302-4

O'right is dedicated to enhancing energy efficiency, reducing energy consumption, and promoting renewable energy adoption to minimize greenhouse gas emissions and reliance on traditional energy sources. The main production facilities utilize fossil fuels (e.g., diesel, liquefied petroleum gas) and purchased electricity. Fossil fuels are used for emergency generators, diesel vehicles, and LPG-powered boilers for production. By the end of 2023, O'right had fully replaced its gasoline-powered company vehicles with electric models, significantly reducing fuel consumption. From 2020 to the end of 2024, this transition is estimated to have saved 10,188 liters of gasoline, equivalent to 332,501,744 kJ. The company also plans to continue assessing the replacement of diesel logistics vehicles within the next three years. In addition, O'right generates electricity through its own wind and solar power systems, which are used in the manufacturing process to lower the carbon emissions associated with product life cycles. O'right joined the RE100 renewable energy initiative in 2018, pledging to achieve 100% renewable electricity use by 2025 and aligning with global efforts to promote clean energy. To fulfill this commitment, the company installed additional green energy facilities with a total capacity of 27.44 kW in 2019. More than one-third of the headquarters rooftop area is now equipped with solar panels. In 2022, O'right signed a renewable electricity procurement agreement, increasing its renewable energy usage ratio to 49% that year. Starting in December 2022, O'right achieved 100% renewable electricity usage, maintaining this achievement consecutively in 2023 and 2024. In 2024, O'right's total electricity consumption reached 431,731 kWh, equivalent to 1,554,231,600 kJ. The company's non-renewable energy use consisted of 7,700 kg of natural gas for boiler operations, equivalent to 382,000,000 kJ, and 2,225.54 kg of diesel fuel for official vehicles (2,125.54 kg) and backup generators (100 kg), equivalent to 95,698,220 kJ, based on emission factors announced by the Ministry of Environment on February 5, 2024. O'right also raises energy-saving awareness through educational campaigns, encouraging employees and stakeholders to participate in energy conservation efforts. Its clean energy generation panels are publicly showcased, serving as an environmental education tool and demonstrating O'right's commitment to sustainable energy use, ensuring environmental responsibility and positive social impact in its energy practices.

CDP VERIFIED
RE100%
Renewable Electricity Procurement
2023

- O'right actively supports the RE100 initiative, achieving 100% renewable electricity usage throughout 2024



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4.2.1 Energy Use and Performance Management

Effective energy management is vital for corporate sustainability. By implementing energy management strategies, organizations can monitor energy usage, identify opportunities for savings and emission reductions, and develop measures such as adopting renewable energy, improving efficiency, and optimizing energy use. These efforts reduce costs and reliance on external energy supplies.

Energy Management Performance

2024 Target	2024 Achievement	Reduction Measures
Reduce total electricity consumption by **1%** compared to the previous year.	Achieved a **1.87%** reduction in electricity consumption.	Energy management focused on controlling electricity usage for the chiller system. During summer, the 80-ton chiller was utilized, while the 60-ton chiller was operated in non-summer months to match varying seasonal demands. This adjustment effectively reduced energy consumption and improved efficiency. Additionally, significant efforts were directed at managing major electricity-consuming equipment, including the chiller system, the number of operating air handlers, boilers, and pure water systems. Through diligent monitoring and management, potential energy waste issues were promptly identified and resolved, further reducing consumption and enhancing overall energy efficiency.

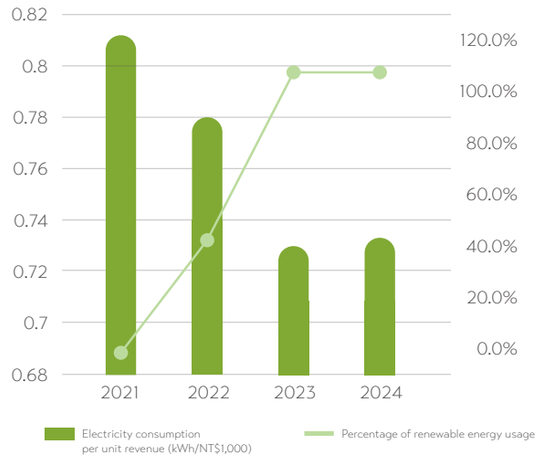
Electricity Usage Summary

unit: kWh

Year	Self-Generated Power		Purchased Power		Total Usage		Renewable Energy (%)
	Renewable	Non-Renewable	Renewable	Non-Renewable	Renewable	Non-Renewable	
2021	30,958	0	0	441,480	30,958	441,480	7%
2022	25,905	0	190,304	228,465	216,209	228,465	49%
2023	26,247	0	403,120	0	429,367	0	100%
2024	24,211	0	317,274	90,246	431,731	0	100%

note

- 1kWh=3,600 kJ
- In 2024, O'right's total electricity consumption was 431,731 kWh, equivalent to 1,554,231,600 kJ.
- Taiwan's power grid primarily operates on a mixed energy system, with 90,246 kWh categorized as grid electricity from conventional sources. To ensure 100% renewable energy use, O'right purchased and redeemed green electricity certificates to offset this portion.
- In 2024, O'right retired a total of 432 Renewable Energy Certificates (RECs), with each certificate representing 1,000 kWh of green electricity.



Electricity Intensity & Renewable Energy Usage (Within the Organization)

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GRI 2-4、303-1、303-2、303-3、303-4、303-5

4.3 Water Resource Management

As a beauty and personal care company, O'right places high importance on water resource management, as water is essential in our products, production processes, supply chain, and customer operations.

Protecting, conserving, and efficiently managing water resources are critical responsibilities and commitments, integral to achieving sustainable development.

We are dedicated to improving water use efficiency and collaborating with stakeholders to ensure the sustainable utilization of water resources.

Water Resource Management Policy

Water Resource Protection	Implement measures to reduce water pollution, improve water quality, and protect ecosystems to ensure the health and sustainable supply of water resources.
Water Conservation	Reduce water usage through technological advancements and efficiency improvements. Encourage employees and suppliers to adopt water-saving measures while developing products like mousse and dry shampoo to help consumers conserve water, time, and resources.
Water Resource Management	Establish an effective water management system that includes usage monitoring, quality control, and recycling. The production process utilizes a water recycling system to repurpose reclaimed water and wastewater, minimizing reliance on external water sources.

Water Resource Management Performance

2024 Target	2024 Achievement	Reduction Measures
Pure Water Recovery Rate: 55%	Achieved 66.8%	Regular replacement of RO membrane filters improved the recovery rate of pure water used in production. This initiative reduced overall tap water consumption, conserving water resources while lowering associated energy costs.

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Water Resource Usage at Green Headquarters			
Year	2022	2023	2024
Tap Water Consumption (kilotons)	5.118	5.213	5.595
Pure Water for Production (kilotons)	1.226	1.684	2.058
Process Water Consumption per Unit (kilotons)	1.82	2.69	3.94
Wastewater Volume (kilotons)	1.567	1.759	1.968
Reclaimed Water (kilotons)	2.068	1.130	1.170
Recycled Wastewater (kilotons)	1.567	1.759	1.968
Water Reuse Ratio (percentage)	71.02%	55.42%	56.09%
Wastewater Recycling Rate (percentage)	100%	100%	100%
Note	• Reclaimed water is reused for domestic use, air conditioning, and irrigation; wastewater is reused for plant irrigation within the factory premises. • Process water consumption per unit = Production water (pure water volume) / Annual product yield (kilotons). • Wastewater volume = Discharged water + Recycled wastewater. • Pure water for production = Total pure water volume - Reclaimed water volume - Domestic water volume. • Water reuse ratio = (Reclaimed water + Recycled wastewater) / Tap water consumption. • Wastewater recycling rate = Recycled wastewater / (Recycled wastewater + Discharged water); however, no wastewater was discharged externally in 2022 and 2023, so the wastewater recycling rate was 100%. • Wastewater recycling refers to the process of recovering wastewater after production.		

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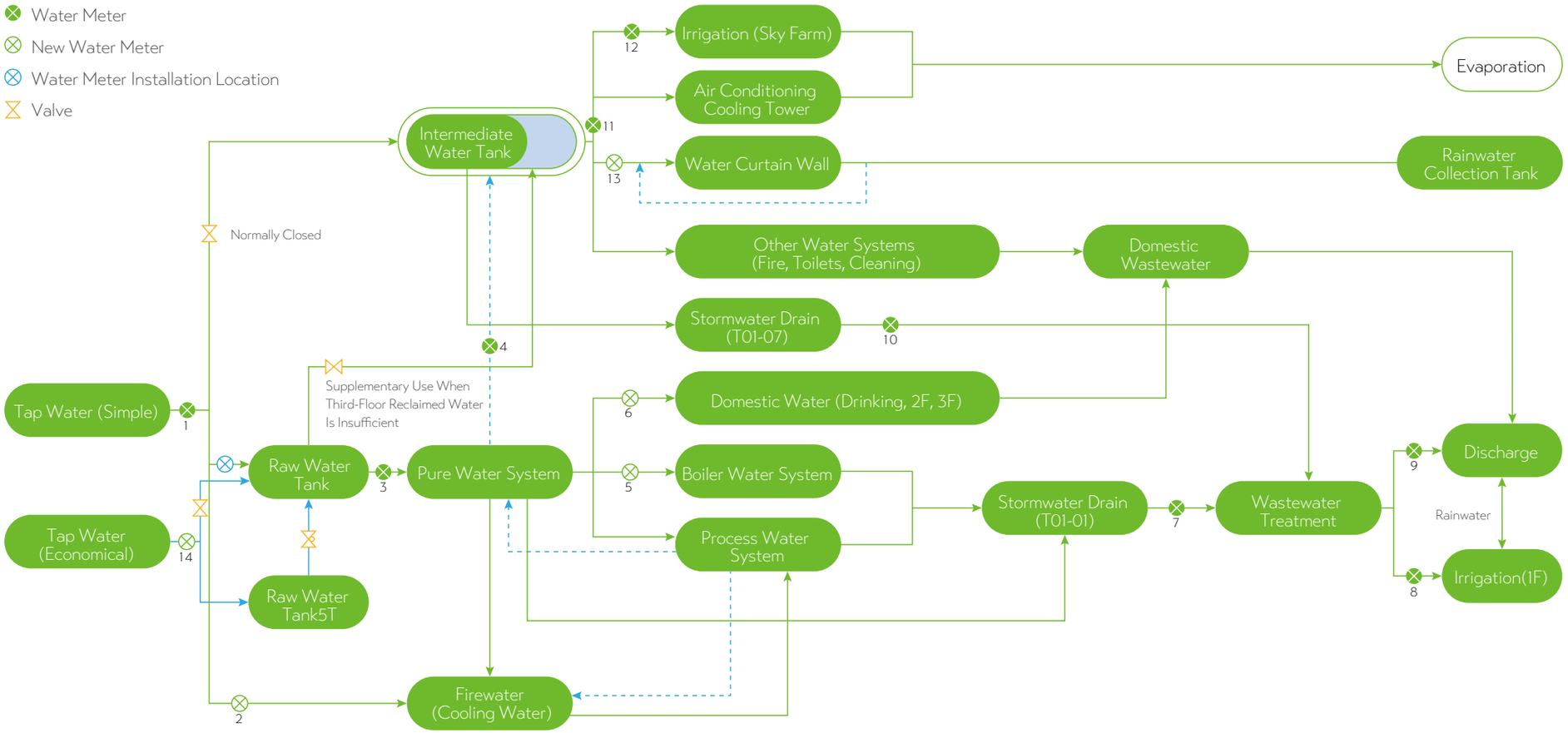

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4.3.1 Waste Management

O'right is committed to minimizing wastewater generation, ensuring safe treatment and discharge, and promoting the conservation and sustainable use of water resources. Starting in 2018, we implemented equipment adjustments and source reduction measures to strive toward achieving zero wastewater discharge. By 2022, we successfully reached our goal of "zero wastewater discharge"!

According to 2024 statistics, the total amount of process wastewater treated by our water treatment system was 1.968 kilotons. During the treatment process, we effectively recycled all treated wastewater, ensuring that it met irrigation standards. The recycled water was used for plant irrigation, achieving an overall recycling rate of 100%.

All wastewater generated from product manufacturing and equipment cleaning is directed to six treatment tanks located in front of the headquarters for processing. The treatment process includes collection tanks, adjustment tanks, pH adjustment tanks, contact oxidation tanks, buffering tanks, and discharge tanks. Treated wastewater is then discharged into natural water bodies such as rivers. In compliance with water pollution prevention regulations, discharge water must meet a chemical oxygen demand (COD) standard of below 100 mg/L and a pH range between 5 and 9, ensuring it is neither too acidic nor too alkaline.

O'right maintains strict internal controls by conducting daily sampling and recording the results for documentation. In addition to self-monitoring, we also engage third-party environmental inspection agencies licensed by the Environmental Protection Administration for random water sampling and testing each month. Currently, the average COD value of wastewater discharged from O'right's cosmetics factory is below 50 mg/L, half of the regulatory limit, with an average pH value of 7.35 (neutral), ensuring no environmental impact from the discharge water.

To further enhance the efficiency of existing wastewater treatment facilities, we have undertaken self-initiated improvements, focusing on the following key aspects:

(1) Strengthening the waterproofing capacity of treatment tanks by increasing the layers from two to four.
(2) Enlarging the volume of treatment tanks to extend the operational time of microbial agents, ensuring better discharge water quality.
(3) Increasing the dissolved oxygen levels in treatment facilities to improve the survival rate of microbial agents.
(4) Utilizing the improved discharge water quality for plant irrigation systems, achieving resource recycling and reuse.

Wastewater Management Policy

Wastewater Reduction	By adopting advanced R&D technologies and optimizing production processes, we reduce water usage and minimize wastewater generation.
Wastewater Treatment and Recycling	Ensure that wastewater is treated through efficient systems to comply with relevant regulations and standards. Additionally, we encourage and support wastewater recycling and reuse, transforming wastewater into valuable resources to reduce dependency on natural water resources.
Monitoring and Control	Establish wastewater monitoring and control systems to regularly monitor and evaluate wastewater quality and discharge conditions, ensuring regulatory compliance and driving continuous improvement.
Education and Awareness	Enhance employee education and training to raise awareness of wastewater management. Encourage their active participation in wastewater reduction, treatment, and recycling efforts.

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4.4 Waste Management

GRI 306-1、306-2、306-3、306-4

O'right recognizes the potential environmental and social impacts of waste. Therefore, we are dedicated to managing waste effectively by reducing its generation, encouraging recycling, and promoting circular use. These efforts help mitigate pollution to soil, water, and air while preserving the health of natural ecosystems to achieve sustainable development. Additionally, waste often contains valuable materials and resources, such as recyclables and reusable items. Proper waste management not only reduces resource waste but also contributes to sustainability.

In 2024, the total volume of general industrial waste collected was 10.2 metric tons, while the total volume of recyclables (including paper, iron, plastic, and aluminum) reached 13.5 metric tons. To ensure proper waste handling, we have established designated waste collection sites within the company premises, managed by certified operators.

We also collaborate with qualified disposal contractors to transport waste to certified facilities for incineration, ensuring safe and environmentally friendly waste management practices. Moving forward, we will continue to improve our waste management systems to protect the environment, conserve resources, and create greater sustainable value for society.

Wastewater Management Policy

Wastewater Reduction	Minimize the use of packaging materials and waste through product design, production processes, and supply chain management.
Waste Recycling and Circular Use	Transform waste into valuable resources through recycling and reprocessing, reducing the demand for natural resources.
Environmentally Friendly Disposal	Ensure non-recyclable or non-reusable waste is disposed of in an environmentally friendly manner, adhering to relevant regulations and standards to minimize negative environmental impacts.
Education and Awareness	Actively enhance employee training and educational activities to raise awareness of waste management and encourage participation in waste reduction, recycling, and circular use initiatives.

Annual Waste Disposal Volume (Unit: Metric Tons)

Type	2022	2023	2024
Recyclables (including paper, iron, plastic, aluminum)	13.67	11.61	13.5
General Industrial Waste	16.09	10.28	10.2
Infectious Waste	0.52	0.36	0.29

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4.5 Greenhouse Gas Emissions

GRI 2-4、302-2、305-1、305-2、305-3、305-4、305-5

O'right embodies the spirit of green sustainability through four key aspects: obtaining green certifications, innovating green products, providing green services, and fulfilling corporate social responsibility. Since our Green Tea Shampoo first passed the PAS 2050 Carbon Footprint Inventory in 2010, we have calculated the carbon emissions throughout the product life cycle, set carbon reduction targets, integrated the supply chain, and sought strategies to reduce carbon emissions, thereby constructing value chain management. To continually implement these four aspects of green sustainability, we conduct third-party carbon footprint inventories and carbon neutrality verifications annually.

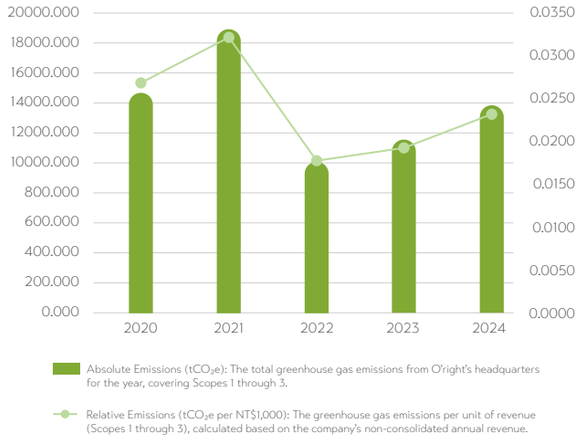
Starting from 2020, we changed our approach to carbon footprint inventory by conducting an organization-wide greenhouse gas inventory in accordance with the ISO 14064-1 Greenhouse Gas Inventory Standard. This inventory encompasses the calculation of carbon emissions across five major stages: procurement of raw materials, manufacturing, sales, consumer use, and disposal/recycling.

In terms of inventory scope, we added Category 3 and Category 4 (raw materials, materials, and auxiliaries) and Category 5 (emissions or removals during the product use phase) to our reporting boundary. Therefore, we changed our original base year from 2018 to 2020. Compared to previous inventories that only included major products produced at our headquarters (such as shampoos), we expanded our reporting scope to cover all products sold during the year.

Furthermore, we developed carbon reduction plans targeting carbon emission hotspots to reduce overall carbon emissions. In accordance with the company's carbon management requirements, we promoted carbon footprint management of the Green Headquarters building. Through processes such as carbon footprint reduction, re-quantification of residual carbon footprints, and seeking suitable carbon credits to offset greenhouse gas emissions, we continually maintain the carbon-neutral status of the Green Headquarters building. In 2024, we achieved the goal of 100% green electricity usage, with carbon reduction in Scope 1 and Scope 2 exceeding 60% compared to the base year of 2020.

Overview of Organizational Greenhouse Gas Inventory

Scope of Inventory	Year	Total Greenhouse Gas Emissions (Metric Tons CO_2e)
O'right Headquarters	2020	14,537.446
	2021	18,671.611
	2022	10,061.872
	2023	11,357.620
	2024	13,739.733



Greenhouse Gas Emissions Statistics

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4.5.1 2024 Greenhouse Gas Inventory Results

	CO_2	CH_4	N_2O	$HFCs$	$PFCs$	SF_6	NF_3	Total Emissions	Biogenic Emissions
Emissions equivalent	30.5584269	7.756618144	0.093862265	27.02255325	0	0	0	65.43146	0
Percentage of gas	46.70%	11.85%	0.14%	41.30%	0.00%	0.00%	0.00%	100.00%	0.00%

● Direct Emissions (Category 1): Annual emissions by gas type (tCO_2e/year)

	Category 1				Category 2	Category 3		
Description	Stationary combustion	Processing activities	Mobile combustion (transportation)	Fugitive emission	Energy Indirect Emissions (Market-Based)	Upstream / downstream transportation and distribution	Employee commuting	Business travel
Emission Volume	24.8284	0	5.8435	34.7596	0	76.6687	102.4436	33.3684

	Category 4			Category 5	
Description	Waste transportation	Purchased goods and services	Waste generated in operations	Use of sold products	End of life treatment of sold products
Emission Volume	710.4676	4.9324	0.0599	11893.5733	21.3466

● Plant-wide GHG Emissions by Category (tCO_2e/year)

Notes:

1. The 2024 greenhouse gas inventory follows the organizational boundary defined by the operational control approach.
2. As O'right operates on 100% renewable energy, Scope 2 market-based emissions for 2024 were zero. For transparency, location-based emissions are also disclosed at 200.0127 tCO_2e.
3. Emission factors and calculation methods were based on values published in 2022.
4. Global Warming Potential (GWP) values follow Taiwan EPA reporting requirements, referencing the IPCC Sixth Assessment Report (2022). All results were converted to CO_2e (metric tons per year) using the GHG Emission Factor Management Table (Version 6.0.4, Climate Change Administration, Ministry of Environment, updated April 21, 2025).

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4.5.2 Carbon Management Performance and Reduction Measures

O'right continues to strengthen its carbon management practices through cross-departmental collaboration, integrating product design, operational management, and supplier engagement to enhance emission reduction performance and transparency. In 2024, the company maintained its 1% annual energy-saving target via a visualized power management system and achieved 100% renewable electricity, fulfilling its RE100 commitment. In addition, multiple energy-saving and emission reduction actions were implemented across product and office operations:

2024 Carbon Reduction Actions and Results

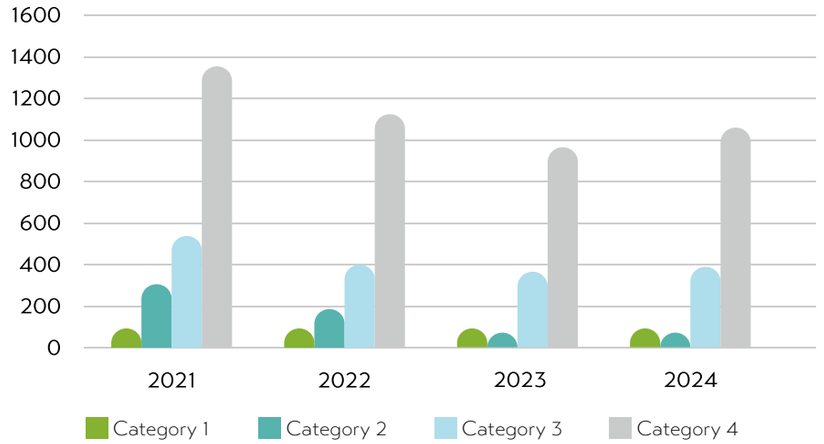
- Adjusted the operation schedule of the LPG vaporizer from continuous 24-hour use to shut-off at noon on weekends and during holidays, reducing emissions by 0.672 tCO_2e.
- Expanded the use of reusable logistics boxes to replace single-use packaging, achieving a reduction of 1.431 $tCCO_2e$ °
- Promoted energy-saving initiatives and improvement proposals to reduce non-renewable energy consumption.
- Enhanced energy efficiency in low-carbon green factory operations.
- Adopted variable-capacity chillers by season to lower air-conditioning power consumption.
- Transitioned company vehicles to electric models, providing 14,785 kWh of EV charging in 2024, reducing 7.008 tCO_2e compared with equivalent gasoline mileage.

Note: Greenhouse gas reduction figures are calculated using the Bureau of Energy's 2024 electricity emission factor of 0.474 $kgCO_2e/kWh$.

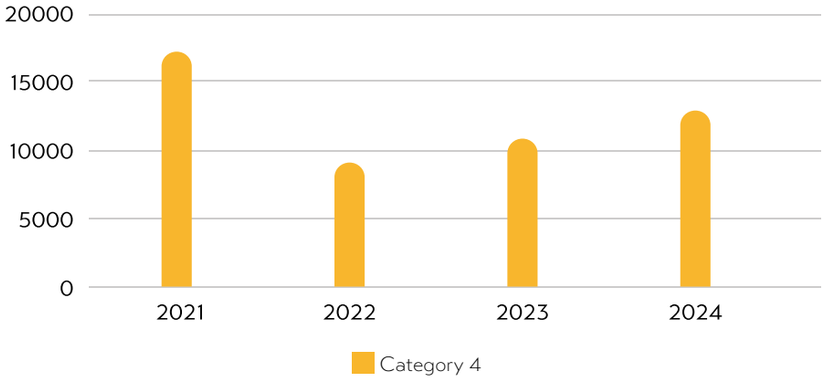
Future Plans

- Product Formula Optimization: Continue developing new low-carbon formulations for ongoing product lines.
- Packaging Reduction in Internal Logistics: Expand reusable box adoption across 21 products by 2025, with carbon reduction evaluated based on paper box procurement and usage data.
- Air Conditioning Energy Reduction: Conduct cooling tank system tests at the Experience Center in mid-2025 to reduce AC frequency, with baseline and control records established from May.
- Supply Chain Carbon Inventory: Initiate carbon footprint data collection for raw material suppliers starting 2025.
- E-commerce Packaging Optimization: Replace small paper boxes with padded paper mailers for small shipments, beginning long-term tracking and reduction analysis in March 2025.
- Server Room Insulation Improvement: Complete insulation work by February 2025, comparing pre- and post-installation electricity use to evaluate energy-saving performance and identify anomalies.

Note: Greenhouse gas reduction figures are calculated using the Bureau of Energy's 2024 electricity emission factor of 0.474 $kgCO_2e/kWh$.



Greenhouse Gas Emissions (Categories 1–4)



Greenhouse Gas Emissions in Category 5 over the past three years

Note: The above reduction results are compared against the 2023 baseline.

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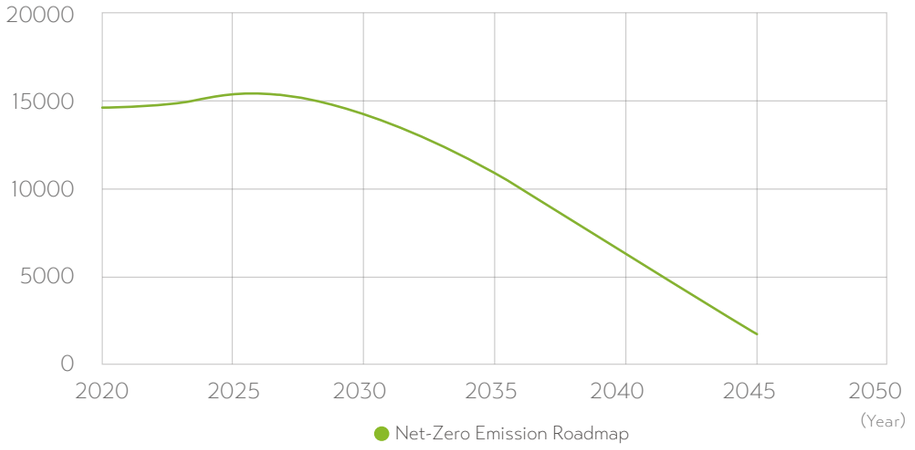
SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

THE NET ZERO STANDARD

APPROVED NET-ZERO TARGETS

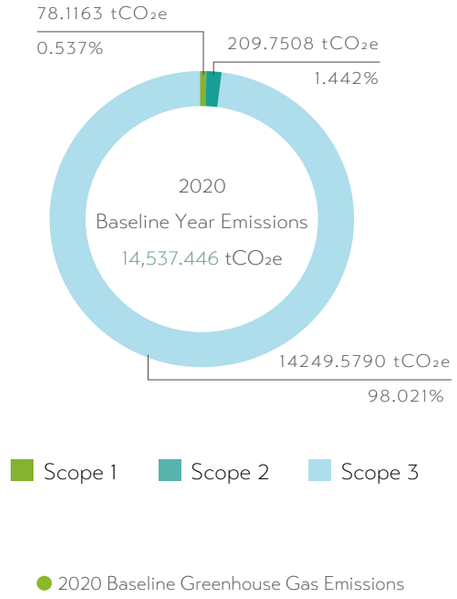


Carbon Neutrality	Net Zero	
2030	2045	2050
42%	90%	99%
Reduction in Greenhouse Gas Emissions (Scope 1 + Scope 2)	Reduction in Greenhouse Gas Emissions (Scope 1 + Scope 2 + Scope 3)	Reduction in Greenhouse Gas Emissions (Scope 1 + Scope 2 + Scope 3)

4.5.3 Sustainable Net-Zero Development Blueprint

O'right recognizes the profound impact of climate change on the environment and society and acknowledges the critical role corporations play in reducing greenhouse gas emissions. In 2022, O'right joined the Science Based Targets initiative (SBTi), setting scientifically grounded reduction targets to ensure meaningful contributions to global emission reductions.
We are committed to reducing our greenhouse gas emissions within a defined timeframe, covering our production processes, supply chain, and product usage phases. Specific reduction plans are being developed for each area, with progress tracked and monitored.

In 2023, we achieved a 42% reduction in emissions, meeting SBTi's corporate short-term targets for 2030 seven years ahead of schedule. We will continue to adopt feasible measures, such as improving energy efficiency, utilizing renewable energy, and exploring carbon capture and storage technologies, to meet our reduction goals.



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5.1 Our Green Team

GRI 2-7、2-8

GRI 401-1

To uphold principles of compliance, efficiency, and responsibility, O'right establishes clear workplace regulations for employees. These include policies on salaries, working hours, retirement, female employee provisions, performance appraisals, rewards and penalties, benefits, workplace safety and health, and sexual harassment prevention. These guidelines ensure a well-organized and orderly work environment.

5.1.1 Composition

In 2024, O'right's Green Team consisted of 262 full-time employees (including 3 part-time night customer service staff) and 2 non-employee workers (security personnel). Among them, 62% were based at the Green Building Headquarters in Longtan. Given that the hair and beauty industry is predominantly female, women represented 73% of O'right's total workforce, highlighting strong female participation across all professional functions. O'right remains committed to fostering an equitable and inclusive workplace, providing all employees with opportunities and support to achieve their career development goals.

The number of males is 70

27%

The number of females is 192

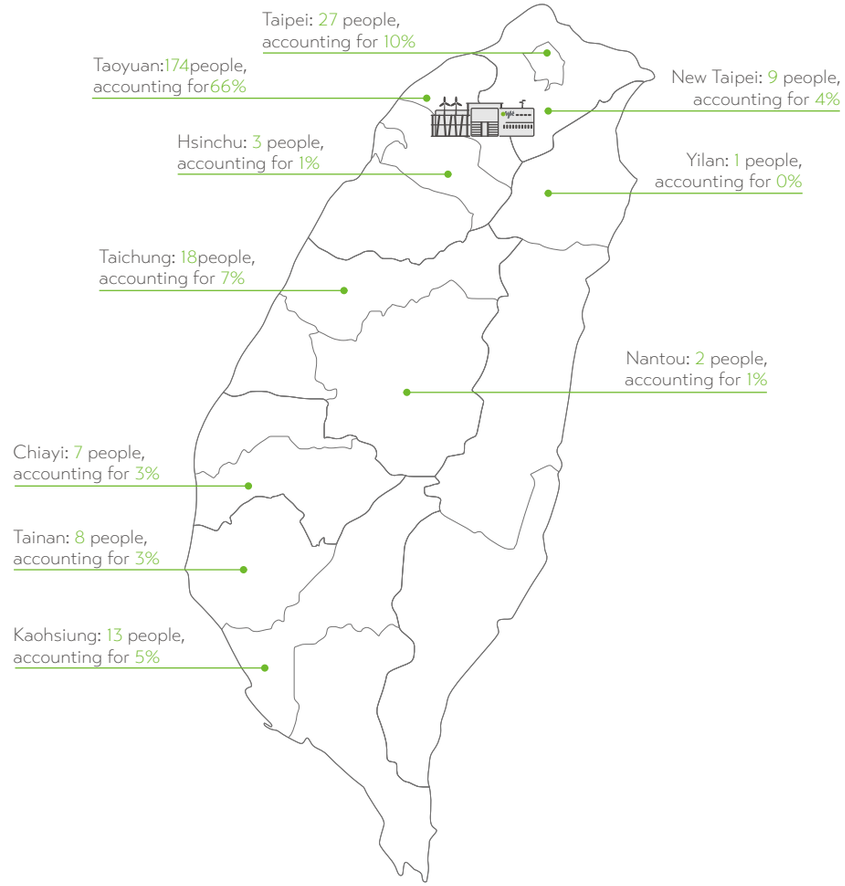
73%



Employee composition by gender

Employee Organizational Structure				
Job Level	Senior Management	Middle Management	General Colleagues (Grassroots Level)	Total
	9	13	48	70
	9	20	163	192

Note:
- Employee data is based on the total number of active staff as of January 1, 2025 (excluding those on leave of absence).
- Senior Management: Leadership, executive, and first-level supervisors.
- Middle Management: Second-, third-, and fourth-level supervisors (team leaders).



The total is 262 people, accounting for 100%.

Employee composition by region

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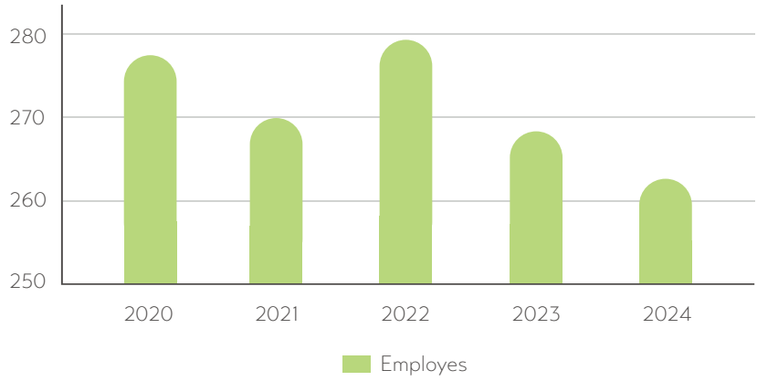
5.1.2 Employee-Employer Relationship Overview

As a company that strictly adheres to labor laws and regulations, we ensure that all employment contracts, wage payments, working hours management, leave policies, and benefits meet legal standards, safeguarding the rights and welfare of our employees. We value the dignity and equality of every employee, regardless of race, gender, age, religion, disability, or sexual orientation. At the same time, we actively promote diversity and inclusion, striving to create a respectful and trustworthy work environment. By fostering an open and inclusive culture, we enable employees from different backgrounds and perspectives to collaborate and grow together. Moving forward, we will continue to focus on employees' needs and well-being, continuously improving our employment practices to ensure their work experiences and development opportunities are fully recognized and supported.

Employee Count by Employment Contract Type

	Permanent Employees		Temporary Employees (Fixed-term Contract)		Full-time		Part-time	
	Male	Female	Male	Female	Male	Female	Male	Female
Northern	60	154	0	0	59	152	1	2
Central	3	17	0	0	3	17	0	0
Southern	7	21	0	0	7	21	0	0



Number of employees in the last 5 years (excluding part-time students, interns, and dispatched personnel)

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5.1.3 Overview of New Hires and Turnover

In mid-2024, a total of 75 new employees joined O'right's Green Team, with women accounting for 76% of new hires. In terms of local employment, 43 new employees were from Taoyuan City, representing 57.3% of total hires. New hires made up 28.6% of the overall workforce. Regarding employee turnover, data shows that during the probation period and initial adaptation phase, the turnover rate within the first three months was 9.3% for male employees and 28% for female employees. O'right continues to focus on improving employee retention to ensure that all staff have stable career development opportunities after the probation period, reflecting our commitment to diversity and inclusion.

New Hires and Departures Statistics

	Northern			Central			Southern		
Male									
	Number	New	Departed	Number	New	Departed	Number	New	Departed
<30 y/o	4	3	5	1	0	0	0	0	0
30-50 y/o	49	11	12	2	1	0	7	1	0
>50 y/o	7	2	0	0	0	0	0	0	0
Total	60	16	17	3	1	0	7	1	0
Female									
	Number	New	Departed	Number	New	Departed	Number	New	Departed
<30 y/o	29	16	22	3	1	2	1	0	1
30-50 y/o	109	30	29	13	1	1	18	5	4
>50 y/o	16	4	5	1	0	0	2	0	1
Total	154	50	56	17	2	3	21	5	6
Note	(1) New Hires: Refers to newly hired full-time employees, including contract, part-time, and intern positions, excluding dispatched workers ; Departures: Refers to full-time employee resignations, including contract, part-time, interns, and those on leave, excluding dispatched workers. (2) Regional Classification: Northern Region – Taipei, New Taipei, Keelung, Taoyuan, Hsinchu, Miaoli, Yilan, Hualien, Taitung ; Central Region – Taichung, Changhua, Nantou ; Southern Region – Yunlin, Chiayi, Tainan, Kaohsiung, Pingtung (3) Annual figures are based on the number of active employees as of January 1, 2025.								

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GRI 404-1、404-2、404-3

5.2 Talent Cultivation and Development

5.2.1 Employee Recruitment Policies and Channels

At O'right, all processes related to recruitment, selection, working conditions, promotion, transfer, rewards and penalties, training, benefits, or dismissal are conducted without discrimination based on race, social class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marital status, appearance, physical or mental disability, or previous identity. Additionally, any operational changes that may impact employee rights or lead to significant operational adjustments are executed only after carefully considering employee interests and ensuring compliance with relevant legal requirements.

5.2.2 Code of Integrity

O'right signs contracts with all new employees to protect mutual rights and interests. These contracts, compliant with the Labor Standards Act, specify salary payment procedures, schedules, deductions, salary adjustment principles, and leave policies. Upholding the principle of integrity in business, O'right requires employees to provide a guarantor upon hiring, ensuring the employee's commitment to ethical conduct and the avoidance of corruption during their tenure. As part of the onboarding process, the training course New Employee Education and Training Management Guidelines explicitly mandates that all gifts received from clients must be turned over to the company for centralized handling. Additionally, under the Daily Operating Procedures for Customer Service Personnel, customer service staff must complete a Daily Cash Report and remit collected payments to the company the next day to prevent fraud.

Job Boards	·Post job openings across roles on 104 Job Bank, Taiwan's leading platform, sharing company information such as philosophy, products/services, workplace photos, benefits, and development history. Additional insights include the Corporate Sustainability Report, brand annual report, and environmental documentary Melting Greenland.
Government Agencies and Employment Centers	·Leverage resources like the "Digital Youth T-Ambassador Program" to prepare for future talent needs aligned with digital and AI-driven business models. Develop innovative skills for the evolving job market and digital trends. ·Collaborate with government units via TaiwanJobs and employment centers to post vacancies and utilize hiring incentives to recruit diverse roles and target groups.
Universities	·Maintain long-term academic partnerships to foster future talent. Offer free environmental education tours and annual internships across roles to strategically develop resources for the future.
Social Media	·Share company introductions and job links in regional or local groups to attract geographically relevant candidates.
Employee Referrals	·Provide incentives to encourage staff to recommend talented candidates.

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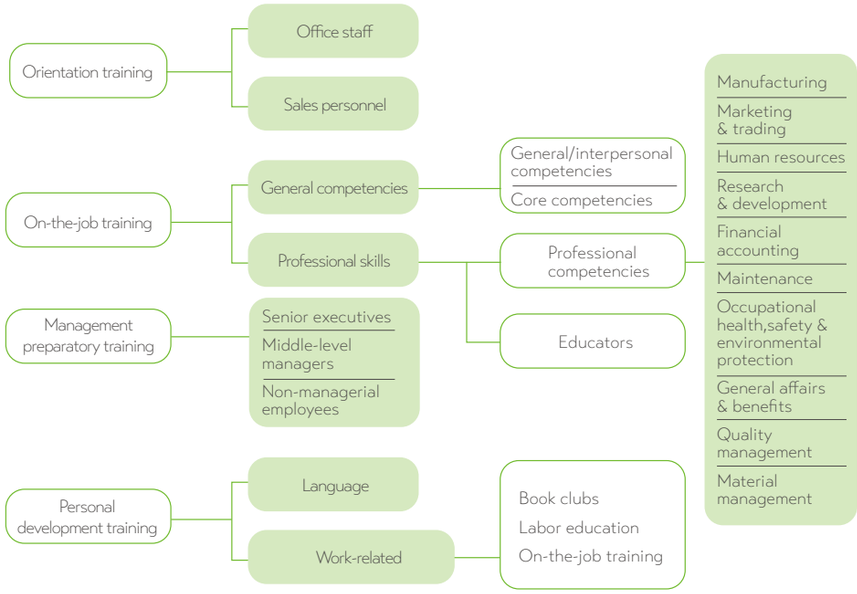
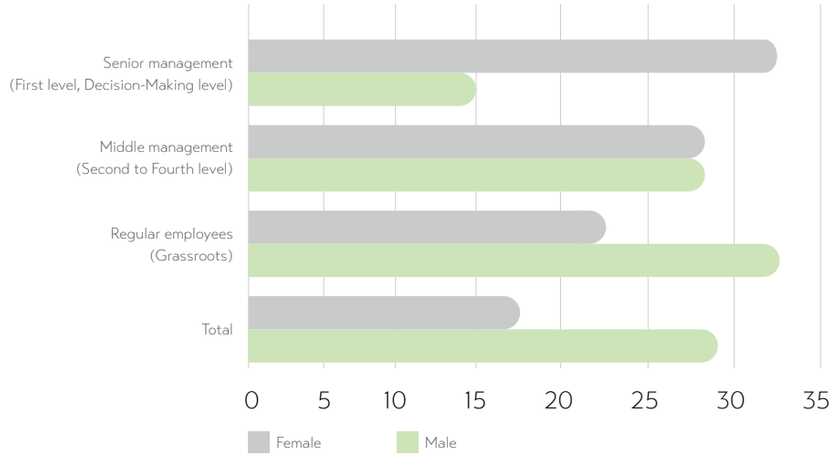
5.2.3 Talent Training and Development

O'right places great emphasis on employees' career planning and personal growth. To continuously nurture talent and enhance the professional competencies of staff across all departments, O'right conducts professional competency assessments. These assessments quantify the required skills and identify gaps, enabling the company to determine the necessary internal and external training programs effectively.





Average Training Hours per Employee Statistics

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5.2.4 Performance Evaluation Mechanism

To ensure employees'efforts are fairly assessed, O'right conducts regular evaluations in accordance with its Work Rules. Supervisors perform performance reviews based on principles of fairness and objectivity, evaluating employees' overall performance, including professional capabilities, knowledge and skills, quality and efficiency, behavior and attitude, and integrity. Evaluations are conducted through two-way communication, reviewing the past year's performance and setting future goals and improvement plans. The evaluation period for 2024 was from January 1 to December 31, covering employees hired on or before June 30, 2024, totaling 234 eligible staff. Excluded from the evaluation were employees on parental leave during the evaluation period and those who had resigned before the evaluation commenced. The total number of employees subject to evaluation was 230, all of whom participated, achieving a 100% evaluation completion rate in 2024.

5.2.5 Promotion and Retention System

O'right values talent retention and development, implementing initiatives such as the Sowing the Seeds Program and the Promotion and Transfer Management Guidelines.

New Employees	• O'right has designed the Sowing the Seeds Program for new employees during their three-month probation period. This program guides them through three phases—exploration, orientation, and familiarity—covering company culture, vision, personal equipment setup, access to resources, workplace layout, division of tasks, peer interactions, and adherence to the Green Living Guidelines. To support and mentor new employees ("green seedlings"), senior colleagues act as mentors ("gardeners"), fostering teamwork and aiding their integration into the work environment. This approach reduces anxiety, enhances retention rates, and strengthens team effectiveness.
Senior Employees	• Through an open and transparent system, O'right provides opportunities for outstanding talent to develop secondary professional skills or advance to managerial roles with authority and responsibility. Free from traditional limitations such as gender, age, or tenure, the company ensures exceptional employees with outstanding performance and expertise have unrestricted paths for growth and promotion. • Priority is given to exceptional employees with cross-department rotation experience or multiple professional skills for critical advisory or key leadership positions.

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5.3 Friendly Work Environment and Care

5.3.1 Salary and Reward System

We uphold the principle of internal equity, ensuring that employees with the same responsibilities and performance receive fair compensation, avoiding unjustified pay disparities. Basic salaries are determined without discrimination based on gender, race, religion, political views, or marital status. Instead, they are based on employees' educational and professional backgrounds, expertise, relevant experience, and individual performance.

Each year, from March to April, we conduct a comprehensive review of all employees' salaries from the previous year to implement necessary salary adjustments. Through a transparent and fair remuneration system, we ensure that employees feel equitably treated, fostering high motivation and job satisfaction in the workplace.

GRI 2-20、2-23、2-24、2-25、2-26

GRI 201-3、401-2、401-3

Profit Sharing	Employee compensation is allocated annually based on a set percentage of company profits.
Employee Compensation Structure	【Sales Staff】 A designated proportion of individual and team bonuses is set, with additional rewards (e.g., luxury goods or travel incentives) for outstanding performers. This system encourages a win-win collaboration between employees and the organization. 【General Staff】 Salaries are determined based on market salary benchmarks, educational and professional background, and years of service.

O'right Employee Base Salary Ratio (Based on Actual Pay)

Item	Statutory Minimum Wage	O'right Average Salary	Ratio to Minimum Wage
Male	27,470	47,549	1.73
Female	27,470	39,033	1.42
Average	27,470	43,291	1.58

Note: Figures include base salary and fixed allowances (communication and meal allowances) but exclude bonuses, overtime pay, and meal subsidies. Data is based on salary records from December.

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5.3.2 Employee Benefits and Cultural Activities

At O'right, we offer diverse benefits to create a supportive and caring work environment. From exclusive shopping discounts to holiday and birthday perks, we aim to bring convenience and warmth to employees' daily lives. We also value employees' families, providing Mother's and Father's Day gifts and cards. During life's major moments, such as childbirth, weddings, bereavements, or emergencies, the company offers necessary support.

We believe strong colleague relationships are key to a positive workplace. Annual company events, such as the Spring Banquet, bring everyone together to celebrate achievements. Employees meeting performance targets enjoy overseas travel opportunities, while sales staff benefit from incentives like the "Salon Elite Trip." In 2023, we organized festive and team-building activities, including Dragon Boat Festival workshops, Christmas gift exchanges, and documentary screenings, enriching employees' work experiences and strengthening team bonds.

In past years, O'right hosted Family Days, inviting employees and their families to the Green Headquarters for environmental education and to show gratitude for their support. In 2024, CEO Steven Ko continued the tradition by personally visiting employees' families, fostering understanding and support for their work. Family support is vital for employees' dedication, driving the company toward its vision of "Better and Greener."

In learning and growth, O'right upholds the belief that "learning is more important than working." We provide personalized mentoring through the Seedling Gardener Program to nurture new employees. Alongside sustainability and corporate culture training, we offer diverse learning opportunities and a robust training system, supporting employees' continuous career growth.



Overview of Employee Benefits

Career Support	Health and Wellness	Family Support
Clear and comprehensive promotion pathways	Annual Spring Banquet and periodic brand events	Childbirth subsidies
Year-end bonuses (based on company performance and individual results)	Overseas travel for employees meeting performance targets	Wedding, funeral, and celebratory allowances
Profit-sharing and sales bonuses	Birthday perks for employees	Emergency assistance
Training and development programs (onboarding, professional skills, management, and talent cultivation)	Health checkups (including items exceeding regulatory requirements)	Mother's and Father's Day gifts
Employee shopping discounts	Group insurance (accident and occupational injury coverage)	Dragon Boat and Mid-Autumn Festival perks
Business travel insurance (personal accident coverage)	Free organic meals, fair-trade coffee, and soups at the Organic Vegetable Cafeteria	Employee Family Day

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5.3.3 Work Management Policy

(1) Attendance System

O'right strictly complies with domestic and international labor and human rights regulations, treating all employees fairly and with respect. Labor conditions are established based on government labor laws, and equal employment opportunities and reasonable work conditions are provided in accordance with employment service regulations. At the headquarters, three attendance schedules—Regular A, B, and C shifts—are designed to suit employees with varying work needs. Standard work hours are eight hours per day, with overtime limited to four hours on weekdays and eight hours on weekends or holidays.

For the Salon Business Division's customer service staff, whose primary role is to serve salon clients, a mobile office model has been in place since August 2015, replacing traditional office leases. This allows greater flexibility for customer service staff to cater to clients while still hosting internal meetings through mobile workspaces. This approach reduces idle office space and unnecessary energy consumption. The mobile office initiative not only enhances efficiency and service quality but also shortens commuting distances, lowers transportation-related carbon emissions, and achieves a win-win outcome for the environment, employees, clients, and the company.

Headquarters Employee Attendance

Shift	Attendance	Employee
A	08:30-17:30 with a one hour lunch break and 15 minutes break each in the morning and a ernoon	Production line workers and quality assurance workers
B	09:00-18:00 with a one hour lunch break	Administrative and sales staff
C	07:30-16:30 with a one hour lunch break	Cleaning staff

(2) Leave Policy

To encourage greater contributions to environmental causes, O'right introduced a Volunteer Service Leave policy in 2014. This initiative supports employees participating in green and environmental public welfare activities organized by O'right or other legally registered organizations. Employees are granted up to 16 hours of paid volunteer leave annually upon approval, allowing them to integrate such activities into their work hours and contribute to environmental sustainability.

This policy not only motivates employees to engage in environmental initiatives outside of work but also amplifies O'right's influence in sustainability. Employee participation reflects their commitment to environmental protection and communicates O'right's green values to the broader community. O'right remains steadfast in promoting sustainability through similar benefits and initiatives, aiming to create a greener, more sustainable future while collaborating with employees to achieve shared environmental goals.

Total working days	Total working hours
65,500 days Total days worked throughout the year x No. of employees	524,000 hours Total days worked throughout the year x No. of employees x Hours of work per day

Number of employee	Number of days absent	Absence rate
262 Number of Employees Insured under Labor Insurance - Regular Staff	991 days Sick leave, occupational sick leave, personal leave or absence without offcial leave	2 % No. of days absent ÷ Total days worked

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5.3.4 Retirement Policy

O'right prioritizes employee welfare and retirement security, fully complying with relevant laws and regulations. In accordance with Article 56 of the Labor Standards Act, the company contributes 2% to 15% of each employee's monthly salary to a labor retirement reserve fund. Currently, all O'right employees are enrolled in the new labor pension system, ensuring adequate financial security after retirement.

Three employees remain in a transitional period, subject to both the old and new pension systems. By implementing the labor pension system, O'right expresses gratitude for employees' long-term dedication, upholds its responsibility to employee welfare, and demonstrates care and respect. This ensures employees receive appropriate retirement benefits at every stage of their careers, safeguarding their long-term interests.

New Labor Pension Scheme:
Individual pension accounts with a 6% employer contribution.

Old Labor Pension Scheme:
Company pension fund with a 2% employer contribution. Currently, no employees are eligible for retirement within the next three years; monthly contributions of 2% of eligible employees' salaries are made until the fund reaches the required amount.





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5.3.5 Gender-Friendly Policy

We firmly believe that everyone should be treated fairly based on their abilities and performance, regardless of their gender identity or sexual orientation. To ensure all employees can thrive in an environment of equality, respect, and inclusivity, we are committed to upholding employee rights, including equitable pay, work-life balance, and a supportive and inclusive workplace. By fostering a fair, diverse, and competitive work environment, we not only enhance employee satisfaction and loyalty but also drive innovation and improved performance. O'right remains steadfast in promoting gender-friendly values, striving to achieve the goal of gender equality.

(1) Pay Equity

O'right is committed to eliminating gender pay gaps through regular salary reviews, ensuring fair compensation for employees in equivalent roles.

O'right Employee Gender Pay Ratio

Position Level	Fixed Pay (Male : Female)	Average Pay (Male : Female)
Senior Management (Tier 1, Decision-Making Level)	0.88 : 1	0.90 : 1
Mid-Level Management (Tiers 2–4)	1.09 : 1	1.08 : 1
General Staff (Entry-Level)	1.06 : 1	0.98 : 1

Note: The highest annual-paid employee is excluded from the above table.

In 2024, the ratio of O'right's highest annual salary to the median annual salary was 15.02. The highest salary decreased by 5.2%, while the median salary increased by 3.1%. Although the company's overall business growth remained steady during the year, O'right prioritized maintaining salary growth for its employees.

(2) Anti-Discrimination

We promote a respectful and inclusive workplace, strictly prohibiting all forms of gender discrimination, sexual harassment, and bullying. Employees are encouraged to support and respect one another. Policies such as the Workplace Sexual Harassment Prevention and Disciplinary Measures and the Unlawful Harm Prevention and Management Measures provide robust mechanisms for reporting and addressing violations of these principles.

(3) Lactation Rooms

On average, female employees nurse for more than six months postpartum. To respect and support their needs, O'right offers a quiet, comfortable, and hygienic lactation space to ensure privacy and convenience for breastfeeding or pumping during work hours.

(4) Parental Leave

To help employees balance family and career, O'right provides parental leave. Employees with children under six years old or not yet in elementary school can take up to three hours of childcare leave per week, with a maximum of six hours per month. This policy supports employees in managing work-life balance, reducing stress, and returning to work with greater focus and motivation. We respect individual family needs and ensure no employee is unfairly treated due to caregiving responsibilities.

(Note: Eligibility requires at least six months of employment.)

Parental Leave Applications in the Last Three Years

	2022			2023			2024		
Item			total			total			total
Employees who were entitled to unpaid parental leave	8	25	33	6	25	31	5	27	32
Employees who took unpaid parental leave	0	12	12	0	15	15	0	16	16
Percentage of employees on unpaid parental leave	0%	48%	36%	0%	60%	48%	0%	59%	50%
Percentage of employees on unpaid parental leave	0	6	6	0	7	7	0	11	11
Employees who returned to work aer leave	0	4	4	0	5	5	0	6	6
Percentage of employees who returned to work aer leave	N/A	67%	67%	N/A	71%	71%	N/A	55%	55%
Number of Employees Scheduled to Return from Parental Leave and Actually Returned in the Previous Year	0	4	4	0	4	4	0	5	5
Number of Employees Working for More than 12 Months aer Returning from Parental Leave	0	2	2	0	2	2	0	3	3
Employee retention rate aer unpaid parental leave	N/A	50%	50%	N/A	50%	50%	N/A	60%	60%

Note: The number of employees who returned from parental leave and remained employed for over 12 months excludes those who resigned or reapplied for parental leave within 12 months of returning.

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5.3.6 Green Work Environment

(1) Organic Vegetable Cafeteria

O'right has always upheld a value-driven green philosophy, embedding environmental awareness into everyday practices and employee lifestyles. The organic vegetarian cafeteria sources all fruits and vegetables from local organic farmers in Taiwan, delivered directly from nearby farms to minimize food miles.

The cafeteria provides complimentary main dishes and soups to employees daily and encourages the use of personal lunch boxes to reduce single-use plastic containers and waste. Staff members take turns preparing meals—washing, cutting, plating, and cleaning shared utensils—fostering teamwork while cultivating appreciation for food and environmental responsibility through hands-on participation in sustainable living.

Since 2021, in response to the COVID-19 pandemic, O'right has enhanced its employee meal program, evolving it into a permanent welfare benefit by 2024. With daily offerings of four side dishes, one soup, and one staple, the company continues to provide a healthy, low-carbon, and safe dining environment for its employees.

A.Reducing health and crowding risks: Providing in-house meals allows employees to dine in a familiar, hygienic space, minimizing the health risks and exposure associated with dining out.

B.Lowering carbon emissions: Employees no longer need to travel for meals, effectively reducing daily commuting emissions while enhancing overall health protection.

C.Improving nutrition and meal quality: Partnering with carefully selected catering suppliers ensures delicious, nutritionally balanced meals, delivering a tangible green dining experience.

D.Enhancing employee welfare and company culture: The meal program demonstrates O'right's care and commitment to its staff, strengthening satisfaction and cohesion while embedding the idea that "sustainability begins with everyday life" into the rhythm of daily work.



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(2) Fair Trade Coffee Beans

The coffee machines in the Organic Vegetable Cafeteria use UTZ-certified fair trade coffee beans. UTZ is a non-profit coffee certification organization that promotes environmentally friendly farming practices and socially responsible production methods. UTZ opposes the exploitation by intermediaries and advocates for fair compensation for coffee farmers, recognizing this as an effective approach to encouraging sustainable agriculture and generating greater income for farmers. Additionally, used coffee grounds from the brewing process are made available to employees and have been repurposed as compost, benefiting the cultivation of herbs, potatoes, and other plants, achieving the circular benefits of waste reuse.

(3) Sky Farm Organic Herb Garden

Since 2023, the rooftop Sky Farm at O'right's Green Building Headquarters has been transformed from a grass lawn into a vibrant herb garden. The farm features herbs suited to Longtan's local climate and soil conditions—such as Mexican marigold, pineapple sage, sweet lavender, and chocolate mint—and in 2024, it was further expanded to include locally grown mesona (grass jelly herb), enhancing both local adaptation and biodiversity. Each herb carries a distinct fragrance, enriching the visual and sensory experience while also serving practical uses such as tea brewing and daily employee enjoyment. The garden uses repurposed coffee husks as topsoil mulch to suppress weeds, retain moisture, and prevent erosion—demonstrating sustainable agricultural resource recycling in practice. The planting zones are organized by species, and employees are encouraged to adopt and care for the plants. This green space not only provides relaxation and stress relief but also fosters communication and collaboration among staff, making environmental education an integral part of O'right's corporate culture.





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5.3.7 Employee Complaint and Communication Channels

O'right values every employee's feedback and suggestions, establishing a comprehensive SOP for response and resolution based on the principles of timely reporting and prompt handling to ensure smooth and equitable communication. The company has set up multiple internal communication channels, allowing employees to engage directly with supervisors, committee members, or designated contact points for immediate consultation, with follow-up tracking by responsible departments to ensure proper resolution.

In cases where employees experience violations of legal rights, sexual harassment, or other unresolved issues, O'right provides accessible grievance channels to safeguard every individual's fundamental rights and dignity.

Throughout 2024, the company continued to collect diverse opinions through departmental meetings, employee suggestion boxes, interdepartmental communication platforms, and real-time reporting mechanisms. These inputs serve as key references for institutional improvement and workplace enhancement. Supervisors and the HR department have also strengthened feedback-tracking mechanisms to ensure that every voice is heard and every concern receives an appropriate response.

Formal Complaint Channels	Labor Relations Committee	Holds quarterly meetings to enhance labor-management communication, address labor rights, foster collaboration, and improve efficiency. Employee concerns are prioritized and resolved effectively.
	Sexual Harassment Prevention Committee	Ensures a work environment free from sexual harassment for employees, dispatched workers, and job applicants. Implements the "Workplace Sexual Harassment Prevention Measures and Disciplinary Guidelines" to prevent, correct, and manage related issues.
	Occupational Safety and Health Committee	Protects employees from workplace violence by employers, supervisors, colleagues, clients, or third parties. Enforces the "Workplace Violence Prevention and Management Measures."
Internal Communication Channels	General Manager Mailbox	Provides an equal communication platform for employees to promptly share feedback and report issues.

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5.4 Occupational Health and Safety

To ensure employee safety and health, O'right has established the "Safety and Health Work Guidelines" in accordance with Article 34 of the Occupational Safety and Health Act to prevent workplace accidents. Pre-employment physical examinations are mandatory for all employees, and the company regularly organizes health education and seminars.

5.4.1 Management Mechanism

(1) Occupational Safety and Health Management System

In 2014, O'right obtained the OHSAS 18001 international management system certification and transitioned to ISO 45001:2018 in 2019. The company actively promotes annual occupational safety and health plans, continuously improving and monitoring management systems. According to the Act's provisions, O'right manages labor safety at its Green Headquarters in Longtan and for suppliers performing raw material and equipment maintenance tasks within the site. For other workplaces, such as department store counters, employees follow the occupational safety regulations of those venues. As of the end of 2024, O'right managed 140 employees at the headquarters under its occupational safety system, with the remaining 140 employees adhering to site-specific regulations.

(2) Occupational Safety and Health Organization

An Occupational Safety and Health Office is established under the law, supported by a committee of 7 members, including 3 employee representatives. The committee, chaired by the Deputy General Manager, holds quarterly meetings to review policies and improvements. Daily safety updates are communicated through dedicated groups, and the company collaborates with Yongyue Health Management Co. to manage employee health under four major protection plans, focusing on health monitoring and overwork prevention.

(3) Risk Identification and Prevention Mechanism

Since its establishment, O'right has maintained a workplace with inherently low occupational hazard risks. Nevertheless, the company continuously strives to minimize potential hazards by conducting regular safety awareness sessions for factory personnel and performing annual hazard identification and risk classification assessments. In 2024, no significant high-risk items were identified, and all evaluated risks were classified as Category C or lower, requiring no special control measures. However, the Occupational Safety and Health Committee continues to manage potential risks related to "falls" and "fire hazards," which are more likely to occur in everyday situations. These topics are emphasized in regular safety communications and included in the 2024 new employee safety and health training program. Whenever potential risks are identified, safety briefings are conducted before work begins to reduce the likelihood of incidents. In addition, six major occupational hazard factors—chemical, physical, ergonomic, biological, social, and psychological—along with work frequency and type, are incorporated into operational control measures. O'right regularly reviews and updates its "Work Permit Operation Procedures," taking into account recommendations from occupational nurses and physicians to ensure the adoption of best practices, fostering a safe, healthy, and happy workplace environment.

(4) Health Management

O'right places great importance on employee health and provides regular health examinations in compliance with legal requirements, with frequency determined by age groups. Employees who are required to enter the BSL-2 biosafety laboratory as part of their work receive annual medical checkups as an additional benefit. All health examination reports are managed in accordance with personal data protection laws and are reviewed exclusively by professional nurses and physicians from O'right's contracted health management consultancy for risk assessment; no other personnel are permitted to access these records. In accordance with regulations, a nurse visits the facility four times per month and a physician conducts on-site consultations four times per year. Health check results are categorized into four risk levels, analyzed by dedicated personnel, and used to provide tailored health guidance. Follow-up reviews are conducted quarterly, and employees identified as high-risk or with potential health concerns are offered one-on-one medical consultations and ongoing care. Additionally, the health management company provides a dedicated mobile app that allows employees to access their medical records, receive health education materials, and track personal health indicators—building a comprehensive and supportive workplace health management system.

The four major programs for labor health protection
Human Factor Hazard Prevention Plan
Prevention Plan for Unlawful Infringement during Job Execution
Abnormal Workload-Induced Disease Prevention Plan
Maternal Health Protection Plan

2024Health Examination Results (Every Three Years)	Number of Employees by Risk Level (Based on Health Assessment)	Q1. Health Consultations	Q2. Health Consultations	Q3. Health Consultations	Q4. Health Consultations
Level 1	4	0	0	0	0
Level 2	37	1	1	6	14
Level 3	48	3	25	37	10
Level 4	13	10	11	0	0

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(5) Occupational Incident Handling and Investigation

To enhance the efficiency of incident investigations, O'right has established the "Accident Handling and Investigation Procedures." Following SOP guidelines, the process involves verifying facts and circumstances, identifying root causes, and implementing corrective actions to reduce the likelihood of recurrence.

No.	Work Procedures	Description
1	On-Site and Injury Management	a. Control of the scene and prevention of secondary disasters b. First aid for injuries and subsequent handling c. Maintaining the integrity of the scene
2	Occupational Accident Reporting	a. Within 1 hour of the occurrence of an occupational accident, the supervisor of the accident unit must fill out the "Occupational Accident Report Form" to notify the occupational safety unit b. In the case of a major occupational accident, report to the competent authority within 8 hours
3	Occupational Accident Investigation	a. Form an investigation team and hold an investigation meeting within two working days after the accident b. The supervisor of the accident unit should submit the "Occupational Accident Investigation and Cause Analysis Report Form" based on the investigation results within two weeks c. The report content should at least include details about the people, event, time, location, and objects involved
4	Review and Promotion of the Investigation Report	a. Based on the "Occupational Accident Investigation and Cause Analysis Report Form" and other relevant documents, employees can apply for sick leave due to occupational injury b. The HR department assists employees in applying for various insurance payments or occupational injury compensation, etc. c. Incorporate the report content into safety training materials to strengthen employees' awareness of safety
5	Implementation and Tracking of Improvement Measures	a. Hazard identification and risk assessment should be conducted before implementing improvement measures, and an execution plan should be precisely formulated b. The occupational safety unit is responsible for tracking the implementation of improvement measures and recording the audit results
6	Closure of the Accident Investigation Report	a. The occupational safety unit should timely review the investigation report results to prevent hazards from reoccurring b. The "Occupational Accident Investigation and Cause Analysis Report Form" is closed and filed after the completion of improvement measures and is kept for ten years by the occupational safety unit.

(6) Contractor On-Site Risk Prevention Mechanism

Before contractors commence on-site construction, the requesting department must ensure compliance with safety and health regulations as per the Work Permit Operating Guidelines. Contractors are required to complete and submit the necessary documentation, including the Contractor Safety, Health, and Environmental Commitment Statement, Work Application and Hazard Notification Form, a six-hour training certificate for construction personnel, and valid occupational safety and health operation licenses. Based on the risk level of the operation, the requesting department must hold a pre-construction safety coordination meeting and assign on-site occupational safety and health personnel as needed. Additionally, a Daily Construction Hazard Acknowledgment Form must be signed prior to commencing on-site work, and the supervising unit must ensure strict implementation of safety measures, independent equipment inspections, and hazard controls. These actions aim to enhance safety awareness among contractors and workers. Supervisors from the requesting (supervising) department and occupational safety personnel conduct regular or ad hoc site inspections. Violations are addressed through the issuance of a Construction Environment and Occupational Safety Supervision Form, providing guidance for improvements. Failure to comply will result in immediate suspension of work for rectification.

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5.4.2 Management Performance

(1) Training and Safety Awareness

To enhance employees' understanding and awareness of occupational safety and health, ensuring workplace safety and well-being, O'right annually assigns occupational safety and health representatives or professionals to participate in refresher training. The company conducts annual education sessions and drills, such as fire drills and spill response exercises. These training programs and awareness campaigns aim to foster a workplace culture with a strong emphasis on safety and health, ensuring all employees work under safe and healthy conditions.

(2) Regular Health Checkups and Health Awareness Campaigns

To prioritize employee health, O'right offers health checkup services exceeding regulatory requirements and organizes regular health promotion courses and activities. These initiatives provide employees with occupational health knowledge, including workplace safety essentials, common occupational diseases and injuries, preventive measures, and health improvement strategies. By raising awareness of potential health risks and teaching self-care practices, O'right strives to create a healthy, safe, and supportive work environment that enhances employees' overall well-being and happiness.

Occupational Safety Training in the past 3 years

Year	Course Titles
2022	·Prevention of Musculoskeletal Disorders from Ergonomic Hazards: A Health Seminar ·Health Management: Ergonomic Stress Relief and Stretching
2023	·Workplace Violence Prevention Seminar ·Workplace Violence: Sexual Harassment Case Studies ·Introduction to Test Reports and Self-Paid Items
2024	·Health Seminar: Understanding BMI and Debunking Online Weight-Loss Myths ·General Safety Training (In-Service) ·Workplace Violence Prevention Seminar

Occupational Safety and Health Lecture Statistics (Last Three Years)

Year	Item	Participants
2022	Fire safety dril	Entire staff
	Chemical spill drill	Chemical spill response team
2023	Fire safety dril	Entire staff
	Chemical spill drill	Chemical spill response team
2024	Fire safety dril	Entire staff
	Chemical spill drill	Chemical spill response team



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(3) Management Results for Onsite, Remote Staff, and Non-Employees

Since 2018, injury and disability-related data for both onsite and remote employees have been calculated using a revised formula, excluding commuting accidents and temporary disabilities within a single day. From 2018 to the present, O'right employees have reported zero occupational injuries. For non-employee workers, including contractors, no occupational safety incidents resulting in disabilities occurred in 2024. The Occupational Safety and Health Office will continue its strong tradition of effective risk management to provide a safe and reassuring work environment for all employees.

Occupational injuries and lost workdays in the past 3 years

Item	2022	2023	2024
Annual Number of Fatal Occupational Accidents (persons)	0	0	0
Annual Number of Serious Occupational Accidents (persons)	0	0	0
Minor Injuries/Close Calls (non-occupational) (persons)	0	0	0
Number of man-hours worked	553,776	529,728	553,776
Disabling Injury Frequency (FR)	0	0	0
Disabling Injury Severity (SR)	0	0	0
Note	• Minor Injury / Near Miss (Non-Occupational) = Incidents of minor injury or near miss that result in less than 8 hours of lost work time. • Disabling Injury Frequency Rate (FR) = Number of disabling injuries in the year × 1,000,000 / Total hours worked in the year [rounded to two decimal places] • Disabling Injury Severity Rate (SR) = Total days lost due to disabling injuries in the year × 1,000,000 / Total hours worked in the year [rounded to whole number] • Total Annual Work Hours = Monthly Employee Count × Actual Working Days per Month × 8 Hours (per day), summed from January to December.		

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06 A Platform for Social Sustainability Education

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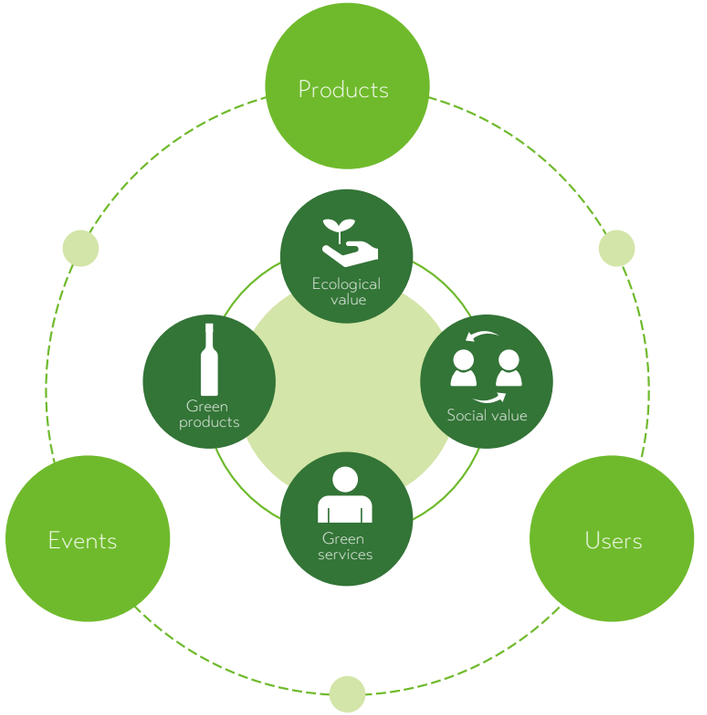
6.1 Environmental Education

While operating as a business, O'right also serves as a platform for social sustainability education. For us, enabling sustainable products and positive impact to occur simultaneously is the core motivation behind every decision. We emphasize the chain effects of each choice—from raw materials and manufacturing to product design—and continuously ask: Does it benefit society? Does it contribute positively to the environment? Does it strengthen governance resilience?

In September 2006, O'right established its green brand development direction based on a clear conviction: if it is the right thing to do, it should be done to the highest standard. Guided by the belief that "everything can be utilized" and the mission to "learn from nature and cherish all life on Earth," we are committed to ensuring that every action benefits human health, is environmentally responsible, and contributes positively to society. We continuously communicate the importance of sustainable practices, plastic reduction, and resource regeneration, transforming sustainability values into actions that consumers can understand and practice. By embedding green values into everyday consumption, we aim to translate awareness into tangible actions and foster long-term sustainable living.



Grounded in "ecological benefits," "social benefits," "green services," and "green products," we have developed three green marketing strategies—product, usage, and activities—to foster consumer awareness of green consumption.

Product Dimension：Through green innovative products, we adopt eco-friendly designs and develop environmentally responsible ingredients, sparking consumers' green awareness.

Usage Dimension：We design water-saving and energy-efficient products that align with environmental benefits from a consumer perspective. Additionally, all products undergo greenhouse gas inventory assessments across five stages: raw material procurement, manufacturing, sales, consumer use, and recycling. Each product is certified carbon neutral, minimizing the environmental impact of every consumption behavior.

Activity Dimension：O'right climate advocacy initiatives.

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O'right's Three Strategic Climate Actions

Green Headquarters as a Certified Environmental Education Facility	《Melting Greenland》 Environmental Education Program	Earth Hour
Speaking Up for the Climate, Acting for Environmental Education Located in Longtan, Taoyuan, O'right's Green Headquarters stands as a tangible example of coexistence between enterprise and nature. In 2022, the Green Headquarters was certified by the Ministry of Environment as a Certified Environmental Education Facility. As of 2024, a total of 443 environmental education activities have been conducted, with 10,806 participants. Since its inauguration, the headquarters has welcomed visitors from 90 countries, with cumulative visits reaching 42,816 by the end of 2024.	A Climate Action Open to Everyone As part of O'right's 20th anniversary initiative in 2022, the company allocated USD 1 million from its revenue to conduct polar expeditions and document frontline evidence of climate change, enabling the public to witness its realities firsthand. Through non-profit licensing of the documentary, individuals and organizations concerned with climate issues are provided with environmental education materials, empowering audiences to become active climate action participants. In 2023, filming followed the movement of sea ice to the Marshall Islands, and the documentary was invited for its first global screening at the United Nations COP28 Climate Change Conference. By 2024, more than 600 schools and 3,000 enterprises had participated in and supported the initiative.	Turning Off the Lights for One Hour — O'right and You, Making the World Better Together On the day of the 2024 Earth Hour event, Taiwan achieved electricity savings of 289,000 kWh, resulting in a cumulative reduction of 143,055 kg CO_2e—equivalent to planting 130,005 20-year-old trees. From 2011 to 2024, total electricity savings nationwide reached 1,249,000 kWh, with cumulative carbon emission reductions of 808,075 kg CO_2e, equivalent to planting 73,561 20-year-old trees. Source: https://www.oright.inc/news/views/433

Stakeholder Engagement to Amplify Social Impact

When individual actions converge into collective momentum, meaningful change becomes possible.

O'right actively connects supply chain partners, retail channels, salon professionals, consumers, and the education system to co-create green transformation. Across the supply chain, O'right collaborates with manufacturing partners to establish green standards and promote low-carbon transformation from raw material sourcing to production. Through ESG education and shared standards, sustainability principles are embedded into daily operations. In partnership with FamilyMart, the Bio Sustainable Beauty series has built an in-store circular economy model covering collection, extraction, green-energy manufacturing, and product relaunch, reaching more than 4,300 stores and over 19 million members and guiding behavioral change through everyday consumption. In 2024, through the Green Salon Movement, more than 1,100 salons nationwide participated in the Earth Hour lights-off campaign. Over 400 Sustainable Forest Certificates were issued, translating salons' carbon reduction achievements into forest-equivalent indicators and enabling beauty professionals and customers to engage in climate action through daily services. O'right continues to expand its global sustainability impact by working with international distributors and agents, while scaling the Melting Greenland documentary into a public-interest climate education platform reaching more than 600 schools and 4,000 organizations. The 3-Minute Shower Initiative further encourages low-carbon lifestyles by empowering consumers to take practical action. In 2024, O'right's sustainability transformation case was included in Taiwan's first sustainability textbook, and the company was invited to share its experience across campuses and professional forums. Going forward, O'right will continue to engage stakeholders through dialogue and co-creation to extend sustainability impact across society.

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6.2 Green Headquarters Visits

The establishment of the Environmental Education Center has been a long-standing dream of O'right. Amid the escalating challenges of climate change, carbon reduction has become an essential responsibility for all enterprises, embodying the principle of contributing to and giving back to society. Through the thoughtful design of this space, O'right seeks to convey the deeply rooted spirit of sustainability in Taiwan, inspiring visitors to take part in environmental protection efforts. The center serves as a bridge between the public and environmental issues, offering an exceptional environmental education experience to all guests. Since its inauguration in June 2012, the O'right Environmental Education Center has welcomed a wide range of visitors, including major corporations, governmental organizations, academic institutions, and international environmental advocates. Beyond accommodating scheduled tour groups, we proactively invite local community residents, salon industry partners, and employees' families to the headquarters to participate in environmental education activities. The goal is to engage all stakeholders in the green movement, providing insights into O'right's green initiatives while enhancing public awareness of environmental and climate issues. To ensure a high-quality environmental education experience, we have curated comprehensive visit programs, including brand presentations and guided tours of the headquarters. Relevant department heads undergo professional training as certified environmental educators, and the visit content is periodically reviewed and refined to maintain its excellence. This ensures that every visiting group gains a deeper understanding of O'right's commitment to its green mission. Since 2022, when the O'right Green Building Headquarters was officially certified by the National Environmental Research Academy under the Ministry of Environment as an Environmental Education Facility, O'right has delivered a total of 443 environmental education programs, engaging 10,806 participants. From the inauguration of the O'right Green Building Headquarters through the end of 2024, the headquarters has welcomed visitors from 90 countries, with a cumulative total of 42,816 visits. These figures demonstrate O'right's sustained achievements in advancing environmental education and fostering international exchange.

Visitors of O'right Green Headquarters

Type	2022	2023	2024	2012 - 2024
Enterprises	1,627	2,151	1,771	**17,711**
Salons	0	38	94	**6,352**
Government Agencies	192	820	650	**3,506**
Public Associations	82	112	88	**297**
Academia	417	991	1,330	**13,420**
Media and Journalists	7	32	39	**198**
Local Residents	156	121	88	**1,331**
Subtotal	2,481	4,265	4,060	**42,816**
Notes	• The statistics cover the period from June 2012 (inauguration) to December 2024. • Visitor statistics are based on the O'right Administrative Management Center's visitor list; ad hoc visitors are excluded from formal calculations.			

The O'right Environmental Education Center has been certified as a national-level environmental education facility by the Ministry of Environment, Executive Yuan.



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6.2.1 Goals and Action Strategies for the O'right Environmental Education Facility

O'right, certified as a national-level environmental education facility, provides an exceptional learning environment for university students and corporate organizations. We actively invite relevant departments and courses from universities, such as business schools, CSR and corporate ethics programs, and design schools, to explore the design concepts and applications of our Green Headquarters. Since its establishment, O'right has hosted over a thousand visits, offering high-quality courses and observation opportunities through these activities while sharing corporate knowledge and expertise. Leveraging administrative resources from strategic alliances, we continue to focus on environmental public welfare initiatives and responses to the UN Sustainable Development Goals(SDGs). These efforts support students in developing their potential and enhancing competitiveness while assisting businesses in adapting to climate change-related operational risks and transformation opportunities. Currently, our courses center on two main themes: zero-carbon actions in environmental and manufacturing aspects, and the practical implementation of green factory objectives. Moving forward, we will collect feedback on course delivery, investigate the need for new course modules, and study exemplary facilities of a similar nature to guide future curriculum adjustments. Our goal is to continuously refine and enhance our environmental education programs, providing an even more comprehensive and high-quality learning experience.

Action Strategies			
	Short-term (1-2years)	Medium-term (3-4years)	Long-term (5years)
Goal 1: Fully Develop Environmental Education Courses	·Continue operating the curriculum development team and regularly review course implementation. ·Conduct 10 sessions of environmental education courses (for corporate groups and universities) and evaluate outcomes.	·Revise two existing environmental education course programs. ·Develop and trial a new course program aligned with curriculum themes.	·Conduct 10 sessions of the new course program and collect feedback data. ·Finalize revised course programs to support the next certification phase for the education facility.
Goal 2: Train Internal Personnel	·Curriculum development team serves as seed instructors and conducts internal training with relevant environmental education units. ·Plan volunteer recruitment, training systems, and evaluation mechanisms.	·Recruit and train 15 environmental education volunteers. ·Train volunteers to obtain certification. ·Establish environmental education workshops by integrating internal and external resources to achieve capacity-building goals.	·Utilize volunteers as teaching assistants in partner schools to re ne internal teaching materials. ·Promote environmental education concepts and practices through active volunteer participation.

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To continually expand green influence, O'right has, since October 2018, invited organizations participating in environmental education at the Green Headquarters to commit to supporting the UN Sustainable Development Goals (SDGs). In 2019, the Green Headquarters underwent a comprehensive 2.0 upgrade project. This initiative incorporated recycled materials, local culture, and innovative design elements to integrate the building with natural environments and sustainability themes. The project introduced the Re Office, Environmental Education Center, Brand Experience Hall, and Glass Skywalk, all connected to the campus and low-carbon offices. These facilities utilize clean green energy, including wind and solar power, for self-sufficient electricity generation, which is entirely used in product manufacturing. Additional measures such as energy-saving, water conservation, and cooling systems further reduce the reliance on high-carbon energy. This "concept transformation" redefines the spirit of sustainability once again. We do not charge any fees for these efforts, dedicating ourselves to promoting environmental education. Our goal is to make O'right's philosophy and global sustainable development trends more widely recognized by the public.





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6.3 Melting Greenland

The Melting Greenland project has received support from the United Nations-recognized World Climate Foundation (WCF) and RE100 Climate Group | CDP. Over 23 days, the team visited 11 towns, interviewing experts and scholars from various fields, including IPCC scientists, Greenland's former Prime Minister, and local residents from all walks of life. Together, they explored the social and economic impacts of climate change. The documentary, intended for public benefit screenings, is designed as an educational tool for non-profit environmental awareness initiatives, available for licensing to organizations that share a commitment to global climate issues and support the project.

In 2021, the Arctic ice sheet experienced its first recorded rainfall, signaling the increasingly irreversible state of extreme climate conditions. NASA research shows that Greenland's ice melting rate is now seven times faster than at the start of these studies. The effects of climate change ultimately return to humanity itself, which is why Greenland—a populated region with culture and economic activities—was chosen as the focal point instead of Antarctica. Through interviews with local residents, the documentary sheds light on their changing lives, aiming to inspire proactive solutions for climate adaptation. Starting with environmental education, the project seeks to empower people to create meaningful change.

Steven Ko, O'right's Founder & CEO, remarked, "What happens in Greenland today could happen to every nation tomorrow. Greenland is bearing the frontline impacts of climate change for the world.
We are the generation witnessing the most dramatic climate changes in human history—and perhaps the last generation with the chance to act. This matters to everyone."

By the end of 2024, over 600 schools and 3,000 companies had joined the free public screenings of the documentary. The film was also featured at international forums, including the United Nations General Assembly (UNGA77) Climate Week in New York, COP27 Global Climate Summit, and The Economist Sustainability Forum in Singapore. In 2024, O'right extended free licensing of the full documentary to like-minded organizations as a tool for environmental education. By showcasing the realities of climate change, the project aims to inspire action through education, fostering widespread awareness and engagement with the pressing challenges of climate change.

Official Website :https://meltinggreenland.oright.inc/



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Melting Greenland: More Than a Documentary

A globally leading environmental education initiative.

Public-Interest Screenings and Collective Action

Invited to premiere globally at the United Nations Climate Change Conference. More than 600 schools and 4,000 organizations have joined the initiative.

By transforming the climate documentary into an educational tool, O'right connects schools, enterprises, and public institutions to promote nationwide public-interest screenings. Each screening becomes a platform for environmental dialogue, helping audiences understand climate change, raise awareness, and move toward participation and action.

Public-Interest Circular Printing

Each book carries the intention of the previous supporter, allowing environmental education to circulate continuously.

The Melting Greenland environmental education book is not only a written publication, but also a shared responsibility for climate awareness. Through a public-interest circular printing model, the initiative extends social impact, inspires climate action, and contributes to a more sustainable future for the next generation.

Global Climate Ambassadors

Mobilizing youth action to raise climate awareness across campuses and communities.

Starting from the Melting Greenland documentary, O'right cultivates mission-driven youth as climate ambassadors equipped with both knowledge and action capacity. From campuses to local communities, sustainability values are shared through ongoing dialogue and concrete action, expanding long-term social impact.

We know the solution, what are you waiting for ?

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6.4 Earth Hour - Lights Out Initiative

Earth Hour, a global environmental movement initiated by the World Wide Fund for Nature (WWF) in Sydney, Australia, in 2007, uses the symbolic act of "turning off lights" to raise awareness of climate change. Every year on the last Saturday of March, participants worldwide switch off non-essential lights at 8:30 PM local time. Taiwan, one of the 192 participating countries, has seen over 18,000 global landmarks join the movement.

Since 2012, O'right has leveraged its resources to lead and mobilize businesses in Taiwan for Earth Hour. As global citizens, Taiwan's participation in such a significant environmental initiative is essential. Through this action, O'right aims to deeply ingrain energy-saving and carbon reduction concepts into public consciousness.

In 2024, O'right proudly marked its 14th consecutive year as the Earth Hour host in Taiwan, one of the few non-NPO organizations authorized by WWF globally. This year's event garnered extensive support from the central government, the six largest cities, county leaders, and sustainability advocates. It united over 100 celebrities, thousands of renowned companies, and green salon operators in this "world's largest voluntary carbon reduction action," showcasing Taiwan's green influence.

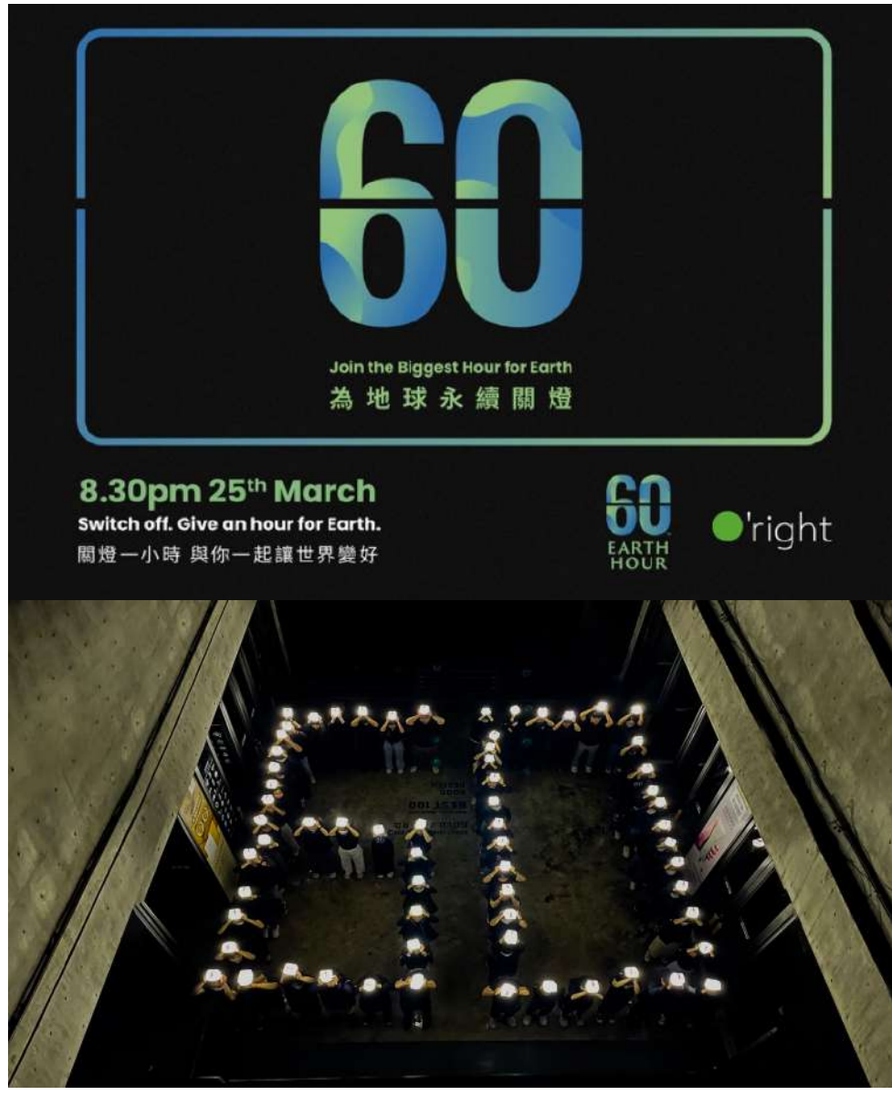
O'right collaborated with key partners, including FamilyMart, Taiwan's leading convenience store chain, to mobilize broad participation in the Earth Hour lights-off campaign. In total, more than 572 enterprises and 1,243 salons joined the initiative nationwide, while chain retailers recorded participation from 6,980 locations. These collective efforts resulted in electricity savings of 289,000 kWh across Taiwan, setting a new record in the 14th year of the campaign. Since joining Earth Hour in 2011, cumulative electricity savings in Taiwan have reached 1.53 million kWh. Looking ahead, O'right will continue to encourage the public to take part through the simple act of turning off the lights, demonstrating how everyday choices can contribute to sustainability.

Every choice we make shapes our shared future.

O'right Founder and Chairman Steven Ko stated that no one is a bystander in the face of climate change. While one hour of energy-saving action alone cannot keep pace with global warming, the value of Earth Hour lies in raising environmental awareness. As inhabitants of this planet, we all share a responsibility to protect it—by listening to nature, restoring biodiversity, and moving forward in harmony with the natural world.

Over 14 years as the organizer of Earth Hour Taiwan, O'right has helped achieve cumulative electricity savings of 1.53 million kWh, reducing carbon emissions by 808,075 kilograms, equivalent to planting 73,461 trees.

Official Website : https://earthhour.oright.inc/



Earth Hour - Lights Out Initiative

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6.5 Connecting Stakeholders to Amplify Social Impact

6.5.1 Low-Carbon Living: The 3-Minute Shower Initiative

The consumer use phase represents the largest source of carbon emissions in the life cycle of beauty and personal care products. Taking shampoo as an example, emissions generated during product use account for as much as 91.23% of total carbon emissions. Therefore, O'right not only pursues zero-carbon production processes but also actively guides consumers to understand and practice carbon reduction in daily life, extending climate responsibility from industry to everyday living. O'right pioneered the concept of "transparent lifestyle carbon footprints" by fully disclosing product carbon emission information on its official shopping platform. Through real-time carbon reduction calculation functions, consumers are able to understand their environmental impact at the point of purchase and participate in tangible carbon reduction actions. This initiative transforms invisible carbon emissions into concrete, comprehensible information, opening a new pathway for consumer engagement in climate action.

In 2022, during Water Day at the United Nations Climate Change Conference (COP27), O'right launched the 3-Minute Shower Action, becoming the only sustainable beauty brand from Asia represented at the event. According to data released by Taiwan's Environmental Protection Administration (now the Ministry of Environment), the average shower time in Taiwan is approximately 10 minutes, consuming around 100 liters of water and 3 kWh of electricity per shower (based on heating water from 25°C to 38°C). Reducing shower time to three minutes can save approximately 70% of water consumption and 2.1 kWh of electricity, equivalent to a reduction of about 1.05 kg of carbon emissions per person per shower. On a global scale, each additional participant responding to the initiative could generate an annual carbon absorption effect equivalent to planting 35 twenty-year-old trees.

From product disclosure to behavioral advocacy, O'right uses education as the starting point to extend the concept of "zero carbon" from the corporate level to consumer action, fostering a two-way social momentum for carbon reduction. We firmly believe that meaningful climate action begins with conscious choices made in everyday life.



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6.5.2 Green Salon Movement

The Green Salon Movement begins with salons as the point of action, integrating green awareness into everyday consumption through green products, green standards, and environmental education. The initiative is committed to offsetting the carbon emissions generated by salon customers. As of 2024, the Green Salon Movement has engaged 2,000 salons and more than 1,000 professional stylists. "Green Salon" represents a long-standing principle advocated by O'right, emphasizing greater care for personal and family health, as well as for the environment we share. Taiwan's salon partners have long been key allies in communicating O'right's sustainability values. Since 2011, for 13 consecutive years, we have invited salon stylists to participate in CSR activities. In 2024, a total of 1,110 salons across Taiwan responded to the Earth Hour lights-off campaign. Through the use of O'right products, participating salons successfully offset approximately 6.3 million kilograms of CO_2 equivalent emissions—equivalent to the carbon sequestration capacity of around 570,000 twenty-year-old trees. By putting carbon reduction into practice within salon operations, the initiative raised awareness among salon professionals of global sustainability issues, encouraged the integration of green living principles into daily routines, and further extended this green influence to the customers they serve. Together, these collective actions contribute to a shared awakening within the green beauty industry. In 2018, we further promoted the use of mobile payment to support paperless transactions and energy saving. This initiative enhanced customer convenience and security, streamlined payment processes, and enabled real-time access to order details, reinforcing our commitment to sustainable practices. In 2023, leveraging 20 years of expertise in the haircare industry, O'right launched the O'right | P R O brand, offering exclusive products tailored for the premium salon professional market. These products incorporate innovative strengthening technology to deliver the healthiest and safest solutions for stylists, consumers, and the natural environment. The brand provides six innovative services: Experience Innovation, Traceability Innovation, Partnership Innovation, Service Innovation, Standards Innovation, and Sustainability Innovation. Among these, Service Innovation integrates digital transformation into the customer ordering system. This system combines mobile payment for paperless functionality, supporting energy-saving and carbon-reduction goals, while offering faster checkout, real-time order tracking, contract limits, and secure payment services. By the end of 2024, the system had processed approximately 11,000 orders, significantly reducing order processing time, lowering labor costs, and enhancing the customer shopping experience.

Looking ahead, O'right will continue to work alongside more partners to demonstrate that sustainability is the ultimate form of fashion.







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6.5.3 International Distributors' Sustainability Actions

For 20 years, O'right has unwaveringly pursued carbon neutral sustainability, embodying its founding mission. The company has successfully implemented circular economy principles, launching the world's first 100% traceable recycled plastic bottle and award-winning recycled plastic pumps, solidifying O'right's global leadership in sustainability. In addition, O'right continues to convince international consumers that beauty can flourish in harmony with the planet, spreading the "zero impact" philosophy to its growing network of green advocates. Each year, O'right actively invites its international distributors to join in green initiatives, encouraging them to independently implement various eco-friendly services and activities. Together, O'right and its global partners create a collective movement for sustainability.

International Partners	Green Actions
Belarus Green Salon	In Belarus, the 'Green Salon' initiative reflects our core belief in valuing health and the environment. Since 2015, our Chairman Steven Ko and our Russian distributor have been planting apple trees, a prized fruit tree in Russia. Every year, they maintain these trees, and the fruit harvested is donated to orphanages. This act of love for the planet is shared with the children in these institutions.
Netherlands Green Salon	In the Netherlands, two Green Salons, Esther Hairstudio and ThirtyOne Haircare, embrace our green philosophy. They protect the health and beauty of their customers while showing a friendly concern for the environment. These salons embody the concepts of health, eco-friendliness, and sustainability as a lifestyle choice and a fashion trend. Additionally, we have featured these Dutch Green Salons in our Green Life Quarterly magazine, facilitating the exchange of sustainable practices among our partners.
Bulgarian Distributor	In March 2024, O'right's distributor in Bulgaria responded to the global sustainability initiative Earth Hour by calling on its partner retail outlets to switch off lights for one hour during the designated time period, demonstrating tangible actions toward energy saving and carbon reduction. Through this simple yet meaningful form of participation, the initiative helped raise public awareness of climate change and energy sustainability, while also conveying O'right's commitment and influence as a green brand in advancing environmental values on a global scale.
Singapore–Malaysia Distributor	In 2024, O'right's distributor in Singapore and Malaysia responded to the government-led Go Green SG sustainability movement, working alongside government agencies, businesses, and local communities to promote green actions and participate in a range of environmental initiatives. The distributor also organized public screenings of the climate change documentary Melting Greenland, demonstrating the company's commitment to environmental protection and sustainable development.
Thailand Distributor	In 2024, O'right collaborated with local green partners in Thailand to launch a marketing campaign centered on the Green Salon concept, with the aim of promoting environmental protection and sustainable development. Through this initiative, O'right partnered with salons that share a commitment to sustainability to jointly communicate net-zero and green brand values, while encouraging the public in Thailand to pay greater attention to environmental issues and contribute to climate action. The campaign generated positive and constructive social engagement within the local community.
South Africa Distributor	Our South African distributor, based in Durban, actively collaborates with local hair salons to promote the Earth Hour concept and put it into action. This initiative aims to raise more awareness about environmental issues. The local hair salons are very supportive of such activities, helping to make our planet a better place.
Japan Distributor	In 2024, O'right's distributor in Japan promoted O'right, Taiwan's zero-carbon beauty brand, during the Tokyo Earth Day event. The distributor organized screenings of the climate documentary Melting Greenland: Saving the Marshall Islands, which has previously been officially screened at COP27 and COP28. By integrating on-site activities with official social media account engagement and prize drawings, the initiative helped raise public awareness of climate justice and related environmental issues.

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6.5.4 O'right and Global Views On Air: Insights from COP29 on Key Trends and Taiwan's Strategic Response

In 2024, O'right partnered with Global Views magazine to continue advancing climate action initiatives by co-producing a special series of the Global Views On Air podcast during the United Nations Climate Change Conference (COP29). Co-hosted by O'right Founder and Chairman Steven Ko and Global Views Publisher Mary Yang, the program featured in-depth dialogues with climate experts and opinion leaders, offering comprehensive analysis of key topics discussed at COP29. The discussions covered a wide range of issues, including international negotiation trends, corporate response strategies, and the role of businesses in advancing climate education, circular economy practices, and carbon asset management. Through these conversations, the program highlighted the pioneering role of Taiwanese enterprises in the global transition toward net zero. Leveraging the reach of media platforms and the power of audio communication, the podcast series effectively connected public discourse with climate policy dialogue, deepening public understanding of climate governance and the evolving role of businesses. Building on the strategic partnership established since COP28, this collaboration not only expanded the channels for communicating climate action but also further demonstrated cross-sector collaboration between enterprises and media in addressing climate issues. Looking ahead, O'right will continue to engage diverse communication platforms to strengthen public awareness and participation in sustainability topics, fostering collective momentum for a green transition.

COP29 ：https://www.gvm.com.tw/podcast/category/55

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6.5.5 Sowing the Seeds of a Sustainable Future in Schools

In response to the global challenges of climate change and sustainable transition, O'right regards education as a critical leverage point for long-term impact. In 2024, O'right's sustainability transformation experience and environmental education initiatives were officially incorporated into Taiwan's first sustainability textbook, alongside contributions from international organizations such as the United Nations and Greenpeace. This inclusion not only represents recognition of O'right's two decades of green action, but also reflects the evolving role of enterprises as active contributors to environmental education. In the same year, O'right was invited to Guan-Pu Elementary School, East District, Hsinchu City, where teachers independently developed a climate education curriculum based on the Melting Greenland documentary. The program transformed corporate sustainability stories into educational materials that strengthen students' environmental literacy. Through film screenings, group discussions, and simulated climate summits, students explored the concept of climate change and translated it into their own low-carbon choices and action proposals. O'right Founder and Chairman Steven Ko personally visited the classroom to engage directly with students, encouraging them to become the next generation of sustainability-minded citizens. This learning experience extended beyond a single educational activity; it became a meaningful exchange that resonated deeply with both students and participants. The questions, reflections, and actions raised by the students formed thoughtful responses to the future, reinforcing our belief that the seeds of sustainability should take root in schools—germinating in every lesson and growing through each student's awareness into a force capable of shaping positive change. Looking ahead, O'right will continue to collaborate with educational institutions to translate corporate sustainability experience into practical teaching resources and inspirational learning materials. By doing so, environmental education can move beyond awareness-building to become an integral part of daily life and a shared civic responsibility.

Scan the QR code to explore the classroom setting.

View the climate education activities co-created by O'right and students from Guan-Pu Elementary School, Hsinchu City, illustrating how sustainability education is translated into action-based learning on campus.





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6.6 Brand Collaboration

6.6.1 FamilyMart × O'right: Building a Sustainable Co-Brand through Circular Economy

Since 2023, O'right and FamilyMart have jointly launched a co-branding initiative under the theme of "Circular Design × Green Daily Living." The collaboration transforms coffee grounds generated daily at FamilyMart stores and post-consumer milk bottles used in-store into shampoo bottles and skincare packaging through recycling and regenerative processes. These materials are then redesigned into limited-edition green lifestyle products available exclusively through FamilyMart stores. This innovative collaboration model integrates recycled material recovery, brand co-creation, and consumer education. Within the familiar setting of convenience stores, consumers are able to participate in the circular economy through everyday purchasing behavior, gain a practical understanding of how recycled materials are applied, and further strengthen their connection to and awareness of sustainable living. To date, tens of thousands of green products have been sold through FamilyMart's retail network. The collaboration was also recognized at the 2024 Sustainable Beauty Awards, positioning it as a leading example of sustainable beauty and retail innovation in Asia.

Circular Economy Innovation Model

Material Regeneration：Coffee grounds generated daily at FamilyMart convenience stores are transformed into high-quality caffeine through O'right's supercritical and ultrasonic extraction technologies. The extracted caffeine is applied in products such as shampoos and hand creams.

Packaging Regeneration：Post-consumer milk bottles collected from FamilyMart stores are recycled into packaging bottles made from 100% PCR plastic, achieving a carbon reduction rate of up to 83.7%.

Product Series：The collaboration has launched five sustainable beauty products, including shampoo, body wash, facial cleansing mousse, scalp spray, and hand cream.



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6.6.2 PX Mart × O'right: Driving Environmental Action through Reward Points

In 2024, O'right partnered with PX Mart to launch a reward-points redemption program that integrates sustainability into everyday consumption. Through the accumulation of reward points combined with discounted payment, consumers were able to redeem O'right's carbon-neutral products, including caffeine shampoo and fermented rice hand cream. The response to the program was strong. To date, the total carbon reduction associated with redeemed products is equivalent to the carbon sequestration capacity of 65,894 twenty-year-old trees. By embedding carbon-neutral product choices into a nationwide consumer points system, the collaboration successfully established a green product selection model that combines practicality with consumer education, making sustainable choices part of everyday purchasing behavior. By leveraging PX Mart's membership program, the initiative introduced a behavior transformation mechanism that effectively integrated green products into daily life scenarios. Sustainability is no longer a distant option, but a routine choice made with each shopping decision. At the same time, O'right also expanded product distribution and promotional activities through collaboration with RT-Mart, further strengthening sustainability deployment across retail channels and enhancing brand reach. Such cross-channel partnerships not only broaden product impact, but also embed environmental education within everyday consumer experiences.

6.6.3 Yutaka Nojima

In 2024, O'right collaborated with contemporary Japanese artist Yutaka Nojima to respond to sustainability through artistic expression. Drawing inspiration from nature, Nojima integrates Eastern philosophy with modern artistic language to capture the vitality of elements such as water, wind, and trees, conveying the interconnected relationship between people and the environment. Centered on low-carbon principles and circularity, this collaboration saw Nojima create artworks using recycled and regenerated materials, echoing O'right's green values and positioning art as a medium for sustainability. From creative intent to detailed execution, the works reflect a deep respect for nature and an imaginative vision for the future. O'right believes that when art and sustainability intersect, they open new possibilities for dialogue and action—allowing beauty to extend beyond appearance and become embedded in everyday choices.







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6.7 Green Publishing

6.7.1 Newspaper

Continuing the 2020 "Nationwide News Reading Campaign," the 2023 initiative once again utilized text and imagery to summarize the past year's achievements and future outlook. By distributing newsletters, the campaign fostered closer connections between the brand and stakeholders, including suppliers, customers, and consumers, allowing stakeholders to better understand the invaluable sustainable value they co-create. To accommodate different reading preferences, the brand annual report is published in both print and digital formats. This enables readers to quickly grasp O'right's milestones in its green business model.

O'right Official Website：https://www.oright.inc/tw/news/views/458

O'right | P R O Official Website：https://pro.oright.inc/greensalon/page/NEWSPAPER





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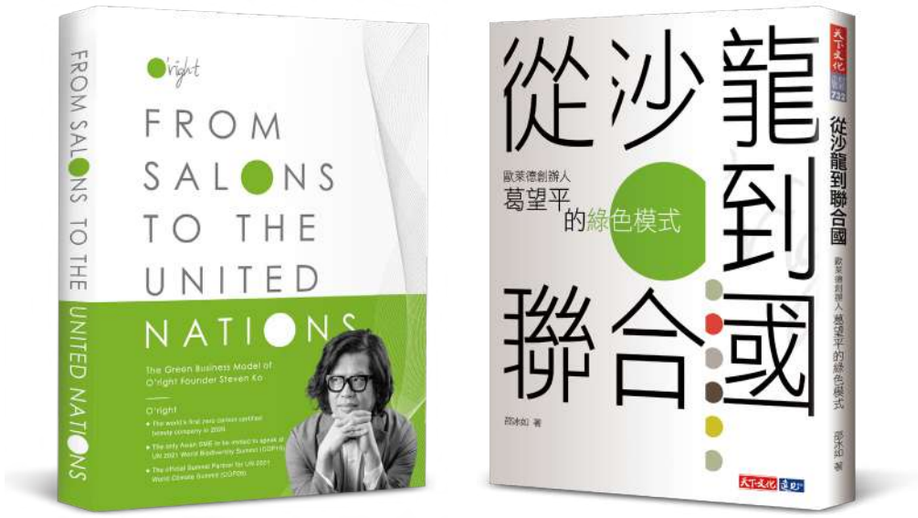
6.7.2 From Salons to the United Nations

"What can we leave behind in our finite lives?" As we progress toward green sustainability, we deeply recognize that mountains, rivers, and trees are more significant than humanity itself. Modern society must prepare its own Noah's Ark, as our generation is not only a witness to climate change but also the only one with the chance to save the planet. From Salons to the United Nations chronicles O'right's journey since its founding in 2002, a story of how Founder & CEO Steven Ko passionately built a global green brand. Beginning with salons in Taiwan, O'right embraced green principles to lead corporate partners toward a shared vision, earning consecutive international green awards that showcase Taiwan and O'right's legendary green supply chain to the world. This story of O'right has not only inspired global change but also moved countless people. In From Salons to the United Nations, thought leaders from diverse fields offer endorsements, while elites from various industries lend their support through video recommendations— marking a groundbreaking achievement in book publishing.



6.7.3 Melting Greenland: An Environmental Education Publication

Melting Greenland, a landmark publication in the field of environmental education, has been officially released, guiding readers to the front lines of global climate change. Following two years of preparation and 16,000 kilometers of on-site fieldwork, the book documents a 23-day journey across Greenland. Through authentic visual records and in-depth interviews, it reveals the urgent challenges posed by climate change. The book presents compelling evidence of the rapid melting of the Arctic ice sheet and unprecedented rainfall events, delivering a powerful warning about the irreversible and urgent nature of global warming. Featuring authoritative insights from leading scientists, Melting Greenland provides in-depth analysis of the scientific foundations behind these phenomena, while guiding readers to understand the far-reaching impacts of global climate change on the environment and human society. With its rigorous reporting and scientific context, Melting Greenland offers credible evidence of the climate crisis and serves as an effective educational resource for environmental education. The publication calls on readers to confront today's climate challenges and take meaningful action.



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6.7.4 Founder's Column

Since its establishment, O'right has been dedicated to leading green impact, a commitment rooted in Founder & CEO Steven Ko's profound dedication to environmental sustainability. To better showcase the company's green development efforts, we introduced the "Founder's Column," a platform to communicate O'right's green philosophy and practices to a wider audience. Authored by Founder & CEO Steven Ko, the "Founder's Column" covers a range of topics, including O'right's concrete sustainable practices, forward-thinking strategies, and insights into net-zero trends. Through his writings, Steven Ko shares his perspectives on climate action and sustainable development while demonstrating how O'right drives green transformation through innovation and action. From developing carbon neutral products to supporting global climate initiatives, O'right remains at the forefront of green transformation. We firmly believe that these efforts not only strengthen O'right's leadership in sustainability but also help create a sustainable future for the next generation.

2024 Featured Articles：
2026: The Beginning of the Anti-Greenwashing Era—False ESG Claims Will Be Exposed
An Open Letter to Taiwan's Incoming Minister of Environment, Peng Chi-Ming
The 1.5°C Threshold Is Slipping Away: Technology and Capital Are Not the Problem—Policy Is
Is COP29 a Global Greenwashing Showcase? Is the 1.5°C Safeguard Truly Unreachable?

Founder's Column on the O'right Official Website：https://www.oright.inc/tw/news/founder/
Founder's Column on It's O'right：https://www.oright.inc/blog/w/archives/category/ceo
Global Views Chinese Elite Column：https://www.gvm.com.tw/author/6257
ESG Global Views Column：https://esg.gvm.com.tw/author/180



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個案研究・評論 The Expert Respond

企業若不淨零轉型，十年內必會消失

葛望平
歐萊德創辦人暨執行長

隨著地球瀕臨1.5℃升溫的臨界點，聯合國COP氣候峰會驅使各國政府制定碳中和目標，因此推進了碳排放相關法規的訂定，更加速了全球供應鏈的重整，而企業在綠色轉型潮流之中，也常面臨如何創造永續競爭力的抉擇。我們可從以下面向來探討個案的抉擇。

1. 別成爲下一個殞落的企業。氣候變遷是不可逆的事實，一定會影響全球法規與貿易條件。企業不能再默守現有行業標準，而是要大膽預測未來10年趨勢並及早準備，現在做是競爭力，再不做就變成生存力，甚至只能等著被淘汰。因此祥發一定要有破釜沈舟、邁向淨零的決心，帶領內部扭轉對ESG的認知，把它變成企業永續競爭力的核心戰略。當今氣候急劇惡化，各國政府紛紛加大對環境與碳排放的監管力度，企業一定要盡早因應。

2. 開拓第二成長曲線。現今我們看到Toyota與福斯都面臨巨大的風險。國際能源總署（IEA）於2023年發布的報告中，指出自2015年至2024年全球電動車市場銷售量的曲線變化及預測，在短短10年中，BEV電池動力車的成長速度，已經有近30倍的成長，佐證了企業第二成長曲線的重要性，同時展現市場的急遽變化。

以上發展證明企業不能再仰賴自身的百年技術，而必須察覺與因應未來10年的市場變化。祥發必須在低碳技術和產品上進行領先布局，才有可能開創第二成長曲線，爲未來市場競爭奠定更堅實的基礎。

3. 戰略性的資源配置。祥發在技術轉型之際，可以思考如何找到下一個「F1」級別的突破性產品。例如：是在工具業智慧製造的領域引入先進技術與人才，還是提升供應鏈透明度，並獲得公正的第三方認證？這些戰略性的選擇，需要跨部門的協作與溝通，分階段投入資本與資源，而前瞻性的投資雖然可能在短期內增加成本，但從長遠來看，這將是提升企業定價能力和品牌忠誠度的關鍵。

4. 反漂綠≠綠色趨勢不再。當前，全球對於企業「漂綠」的現象愈來愈敏感和警覺。然而，「反漂綠」並不意味著綠色轉型的終結。相反地，它促使企業必須誠實揭露且以更透明的方式進行綠色轉型。祥發在未來的綠色發展道路上，應注重執行全供應鏈的脫碳行動，並向客戶展示做實的技術變革成果，逐步擴大低碳技術的應用範圍，並確保產品線的綠色轉型，這將讓它在競爭中脫穎而出，並贏得消費者、投資者和利益相關者的長期信任與支持。

5. 領導人的視界決定了世界。許多企業只注重眼前的合規要求，忽略了在更嚴格的未來規範中尋找機會。現今已有許多企業在營收明顯成長的過程中，總碳排量仍持續下降，甚至在整個供應鏈中可以幫助客戶降低碳排放並增加競爭力，不但成功吸引到過去未能觸及的新客戶，同時擁有更多資金挹注於技術與市場擴張，形成全新的產業優勢。

祥發一定要從更長遠的角度，制定切實可行的低碳目標和策略，抓住這歷史性機遇，快速調整戰略，方能在綠色經濟的大潮中成爲引領者，贏得更加永續的美好未來。◎

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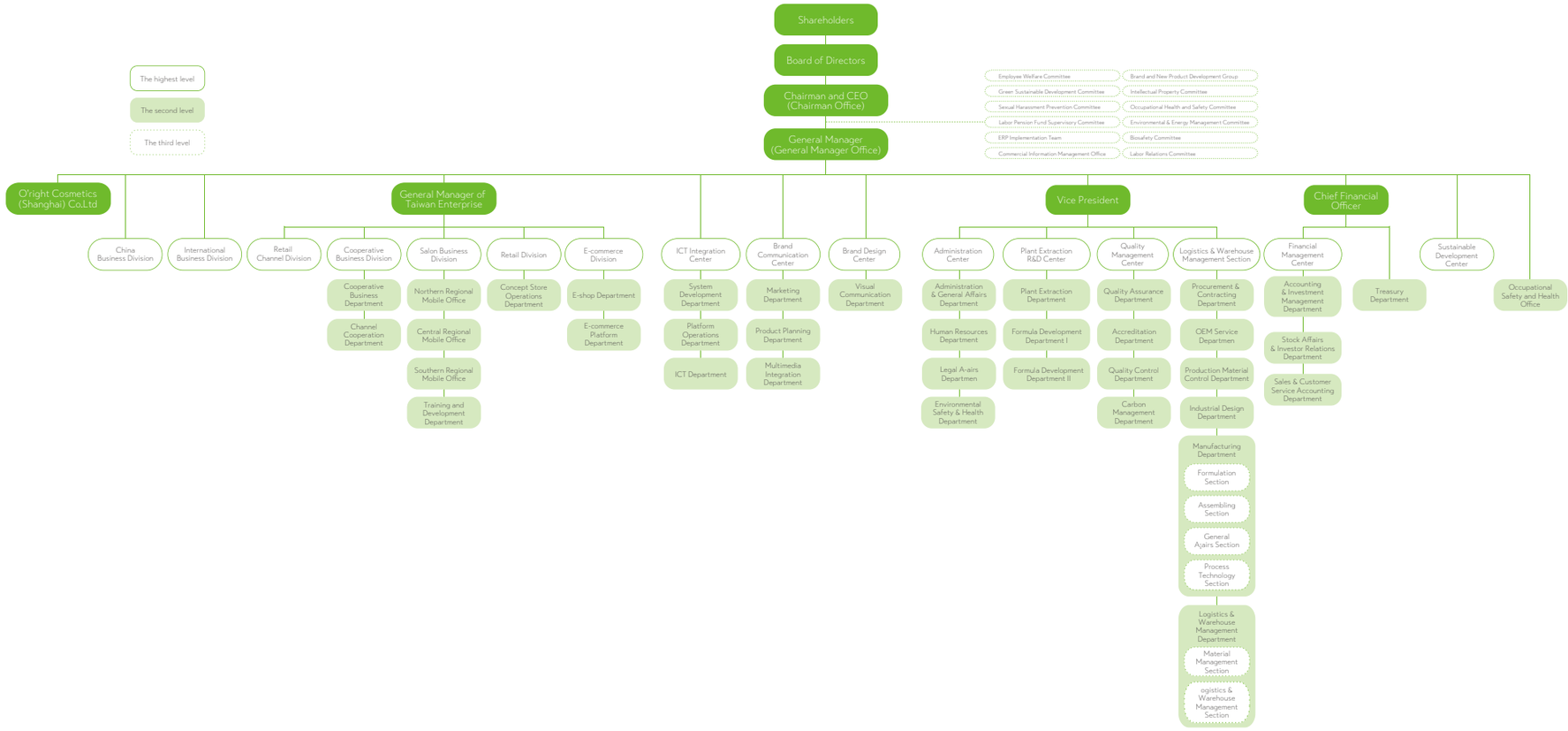
7.1 Sustainable Governance

GRI 2-9、2-12、2-13、2-14、2-16、2-28

GRI 201-1、201-4



7.1.1 Company Organizational Overview

O'right's governance structure is organized into three levels. The first level consists of 9 centers and 7 divisions; the second level includes 34 departments, 3 mobile offices, and 1 office; and the third level comprises 6 sections and 25 experience stores. Additionally, there are 12 internal committees and task groups. In accordance with the Company Act, O'right's Board of Directors elects the Chairperson, who also serves as Chief Executive Officer. The Chairperson represents the company externally, including media engagements, and leads the formulation of the organization's strategic development blueprint. Together with the General Manager, the Chairperson co-chairs the Green Sustainability and Risk Management Committee. The General Manager oversees all business operations, implements core organizational initiatives, and reports directly to the Board of Directors.

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O'right groups and committees	Relation	Date of establishment	Purpose and Objectives
ERP Implementation Team	Organization related	2021/12/15	Coordinated by the Finance & Investment Management Center and ICT Integration Center, this team addresses ERP system issues and holds regular meetings to develop execution measures.
Commercial Information Management Office	Organization related	2021/12/15	Aims to monitor media trends domestically and internationally, providing insights on sustainability and competitors. Weekly updates share O'right's media coverage, industry trends, and competitor activities for internal reference, predicting industry and global developments.
Occupational Health and Safety Committee	Labor related	2014/11/25	In 2024, comprised of three labor representatives (elected among labor representatives) and five company representatives. Established under the Occupational Safety and Health Act to prevent workplace hazards and protect employee safety and health.
Biosafety Committee	Organization related	2014/11/01	Composed of management representatives, lab supervisors, biosafety officers, quality control representatives, and technical staff. Holds at least one annual meeting to oversee lab biosafety, manage plans, review materials, train personnel, and ensure effective implementation of sterilization, emergency responses, and equipment inspections. Annual safety drills and equipment checks are conducted by certified vendors.
Labor Relations Committee*	Labor related	2014/8/12	Aims to coordinate labor-management relations, promote collaboration, and prevent conflicts. Labor representatives are directly elected by employees. Regular labor-management meetings are held to propose and discuss resolutions, with majority-approved decisions shared via cloud storage and company announcements. In 2024, four meetings were held, with decisions and minutes communicated to all staff.
Sexual Harassment Prevention Committee*	Labor related	2014/08/08	Established to prevent sexual harassment, promote workplace gender equality, and serve as a grievance channel. Five committee members are directly elected by employees.
Environmental & Energy Management Committee	Organization related	2013/12/04	The committee is primarily composed of members from the production, R&D, and quality assurance departments. It convenes quarterly to review and optimize the performance and power efficiency of major energy-consuming equipment. Through standardized procedures and cross-departmental collaboration, the committee focuses on improving overall energy efficiency and continuously pursues practical, effective energy-saving outcomes based on equipment conditions and operational realities.
Intellectual Property Committee	Organization related	2013/09/11	Comprising supervisors from departments responsible for intellectual property and related affairs, the committee evaluates employee proposals and oversees patent and trademark applications. Meetings are held quarterly, with four sessions conducted in 2024—in January, April, July, and October.
Green Sustainability and Risk Management Committee	Organization related	2013/05/10	Co-chaired by the Chairperson, General Manager, and Chief Sustainability Officer, with the Sustainability Development Center serving as the executive unit responsible for convening meetings and maintaining operations. First-level department heads serve as ex officio members. The committee aims to strengthen corporate sustainability and regularly track the implementation of risk control measures to minimize potential risks. The first meeting was held in 2024, with subsequent monitoring conducted through regular reporting forms maintained by responsible departments.
Brand and New Product Development Group	Organization related	2009/06/22	Composed of product, brand design, industrial design, production management, and R&D units, the group meets every 5-6 weeks to set product development goals, define marketing strategies, and track progress. Held 6 meetings in 2024.
Employee Welfare Committee*	Labor related	2009/01/01	Five members and one chair are elected every two years. Established to improve employee welfare and efficiency, the committee oversees welfare policies. Met 6 times in 2024 to discuss holiday gifts and Labor Day rewards.
Labor Pension Fund Supervisory Committee*	Labor related	2001/09/28	Established to provide a retirement benefit system for workers, ensuring financial security in old age and effective use of long-term social funds to support major infrastructure projects.

*Committees that are considered mandatory by the government

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7.1.2 Participation in Industry Groups and Trade Associations

O'right places great importance on cross-industry collaboration to co-create a greener and more sustainable future. We actively participate in various associations and organizations, embedding our values of corporate social responsibility and environmental protection within Taiwanese trade associations to drive and implement environmental actions. To stay updated on cosmetic regulations and measures issued by the Taiwan Food and Drug Administration (FDA), we have joined beauty industry associations. These associations host meetings to discuss new regulations and measures announced by the FDA, exchange professional insights, and consolidate members' opinions for submission to the FDA. This ensures close communication with central authorities. Additionally, we utilize information and updates provided by the associations to align our practices with regulations announced by local health bureaus and the central FDA. Having built our foundation on professional haircare products, we are committed to improving salon environments and advancing green sustainability. In 2019, in collaboration with YUPEI Sustainable Technology and SGS Taiwan, we initiated the "Taiwan Green Salon Sustainability Certification Association," promoting sustainable development in salon environments in support of the UN Sustainable Development Goals. By 2022, Taiwan's focus on sustainability and its demand for sustainable development had significantly increased, with businesses actively pursuing green transformation. To further expand O'right's contribution to sustainability expertise and influence, we adopted diverse strategies to support Taiwanese SMEs in planning their sustainable transformation paths. As part of these efforts, we repositioned the "Taiwan Green Salon Sustainability Certification Association" and officially renamed it the "Net Zero Carbon Association." The association aims to foster a healthy, safe, and trustworthy environment while organizing carbon asset management courses, seminars, and other activities. Its objectives include promoting net-zero emissions, carbon neutrality, responsible consumption and production, health preservation, eco-friendly practices, renewable energy use, and social care, helping businesses achieve sustainable development goals.

nzca
Net Zero Carbon Association

- Official website https://www.nzca.org.tw/

Participation of Taiwanese associations and organizations
Net Zero Carbon Association （Chairperson）
Taiwan Excellence Brand Association （Executive Director）
Taiwan Cosmetics Industry Association （Executive Director）
The Taiwan Business Council for Sustainable Development (BCSD Taiwan)
New Economy Association, Taiwan (NEAT) （Director）
Importers and Exporters Association of Taipei (IEAT)
National Innovation and Entrepreneurship Association
Sustainable & Circular Economy Development Association
GS1 Taiwan

- NZCA Annual General Meeting



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7.1.3 Corporate Governance Performance

In 2024, O'right's revenue grew slightly by 0.3% compared with 2023, with an after-tax profit of NT$80,399 thousand, earnings per share (EPS) of NT$3.93, a return on assets (ROA) of 13%, and a return on equity (ROE) of 18%. The year 2024 marked a pivotal period of brand transformation and market expansion for O'right. Building on the experience and achievements of 2023, the company fully transitioned its salon channel to the O'right | P R O brand while actively strengthening its presence in large-scale retail and consumer (B2C) markets, achieving promising early results. At the same time, O'right remained deeply committed to corporate social responsibility, focusing on environmental protection and public welfare initiatives—efforts that continue to enhance the company's reputation and social impact.

O'right Financial Performance Overview (Unit: NT$ Thousand)

Aspect	Item	2022	2023	2023
Financial Capability	Total Assets	642,389	644,403	649,116
	Shareholders' Equity	433,745	444,863	459,592
	Operating Revenue	570,254	588,892	590,816
	Net Profit for the Period	67,775	73,571	80,399
Profitability	Return on Assets (ROA)	11%	12%	13%
	Return on Equity (ROE)	17%	17%	18%
	Earnings Per Share (EPS)	3.33	3.61	3.95

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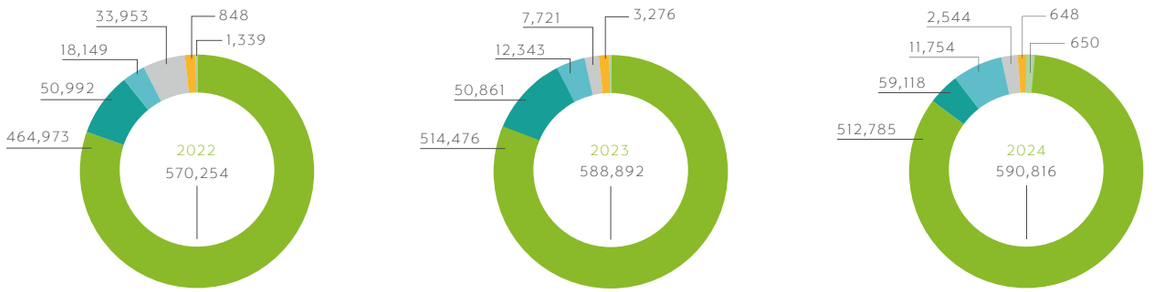
O'right Financial Overview

(unit: thousand NTD)

Year	Direct Economic Value Generated		Economic Value Distributed				Economic Value Retained
	Operating Revenue	Government Subsidy Income	Operating Costs *Total Operating Expenses	Employee Salaries and Benefits	Payments to Capital Providers	Payments to Government	
2022	580,021	2,095	492,413	181,293	881	28,641	67,775
2023	602,171	402	510,910	194,667	62,298	28,101	83,571
2024	603,293	124	503,493	181,061	67,148	27,886	80,399

Note

- Direct Economic Value Generated = Operating Revenue + Non-operating Income.
- Economic Value Distributed = Operating Costs (including employee salaries and benefits) + Payments to Government + Payments to Capital Providers.
- Economic Value Retained represents the net profit after tax for the year. Financial statements for 2022–2024 were audited and certified by KPMG Taiwan.
- 2024 Government Subsidy Programs include: OSMOPROF Worldwide Bologna – International Exhibition of Perfumery and Cosmetics (Italy) Participation Project, Commodity Tax Refund for Dehumidifier Purchase, Taoyuan City "Youth Stable Employment" Program, 2024 "Recharge and Start" In-service Training Support Program
- Employee benefits include regular contributions (e.g., pensions, insurance, company car, and private medical coverage) and other allowances (such as housing subsidies, interest-free loans, public transportation subsidies, education grants, and severance payments). Payments to capital providers include shareholder dividends and loan interest. Payments to government include business tax, income tax, and property tax.



(Taiwan market accounts for 86.2% ; International market accounts for 13.8%)

(Taiwan market accounts for 87% ; International market accounts for 13%)

(Taiwan market accounts for 87% ; International market accounts for 13%)

Taiwan China Europe Asia America Africa Australia

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Environmental Accounting

Beyond considering "material costs" and "labor costs," it is essential to emphasize "social costs" and "ecological costs." Thus, in our policy decisions, we account not only for "corporate benefits," "employee benefits," "customer benefits," and "shareholder benefits," but also integrate "social benefits" and "ecological benefits" into our considerations.

Green Investment Summary (unit: thousand NTD)

	Capital Expenditure	Operating Expenditure	Total
Business Operating Costs	0	3,103	3,103
Upstream and Downstream Costs	0	82,296	82,296
Management Activity Costs	0	10,690	10,690
R&D Costs	0	6,462	6,462
Social Activity Costs	0	439	439
Losses and Remediation Costs	0	0	0
Regulatory Fees and Taxes	0	455	455
Total	0	103,445	103,445

Note:

- Operating Costs: Pollution prevention, global environmental protection, and resource recycling expenses.
- Upstream and Downstream Costs: Green procurement, resource reuse, expenses for environmentally friendly products and services, and additional costs for eco-friendly packaging.
- Management Costs: Environmental training, certification and licensing expenses, environmental monitoring and measurement, impact management, and environmental insurance.
- R&D Costs: Expenses for developing eco-friendly products, research to reduce environmental impact during product sales, and environmental impact assessments.
- Social Activity Costs: Expenses for nature conservation, afforestation, environmental beautification, sponsorship of community environmental initiatives, environmental group support, and public announcements or promotions.
- Loss and Remediation Costs: Expenses for resolving environmental issues, compensation, penalties, litigation, and urban landscape and living environment maintenance.
- Fees and Taxes: Government-imposed fees for air, soil, water pollution, and other regulations.

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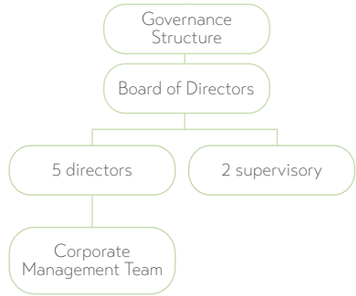
Chairmann/ CEO	PIN FANG INVESTMENT CO., LTD. Representative: Steven Ko
Directors	PIN FANG INVESTMENT CO., LTD. Representative: Coco Chang
	b-ex Inc. Representative: Toshihiro Fukui
	b-ex Inc. Representative: Yuji Nakatani
	BO NA SHI INVESTMENT CO., LTD. Representative: Li-ying, Ko
Supervisory members	ZM Living Design CO., LTD Representative: LiLi KO
	Angel To

7.2 Board Structure and Operations

7.2.1 Board Composition

The Board of Directors of O'right Inc. consists of five directors and two supervisors, with a gender distribution of 43% male and 57% female. The board operates in accordance with the Company Act and the Articles of Incorporation, holding meetings as scheduled (at least once per quarter). In 2024, the average attendance rate of directors and supervisors at board meetings was 98%.



Governance Structure

7.2.2 Board Selection

The election of directors, supervisors, and the appointment of the chairperson are key elements of O'right's corporate governance. These processes reflect the company's respect for shareholder rights, governance transparency, and its commitment to long-term stability and enhanced shareholder value. Following the Company Act, directors and supervisors are elected through shareholder voting for a term of three years. In compliance with Article 208 of the Company Act, the chairperson is elected from among the directors and serves as the official representative of the company.

7.2.3 Board Compensation System

To ensure that directors and supervisors receive reasonable remuneration that recognizes their contributions and dedication to the company, O'right provides compensation aligned with the company's profitability and principles of sustainable development. The compensation is capped at 5% of the company's profits, ensuring that earnings are allocated to other critical investments and development projects. This approach maintains the fairness and reasonableness of the remuneration system.

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7.2.4 Board Operations

The primary responsibilities of the Board of Directors include ensuring legal compliance, guiding the company's strategic direction, and deciding on significant matters. In 2024, the board convened seven times to review financial and business reports, assess financial forecasts, and decide on key issues such as capital expenditures. Management is required to present business strategies to the board, which regularly evaluates the progress of strategy execution and provides recommendations for adjustments. To ensure transparency and fairness, conflicts of interest are addressed by requiring directors with such interests to recuse themselves from discussions and decisions. The General Manager implements the board's decisions, overseeing the company's overall strategy, production, sales, and operational planning.

(1) Board Responsibilities

O'right's Chairman, Steven Ko, represents the board in overseeing corporate governance, evaluating business performance, and serving as CEO to guide the company's strategic direction. The chairman ensures that decision-making processes account for climate risks and opportunities, including assessing climate change impacts on operations, the supply chain, and financial performance. The chairman plays a critical role in setting climate-related goals, such as emissions reduction targets, adopting renewable energy, and promoting sustainability throughout the value chain. Additionally, the chairman holds final approval authority for O'right's public sustainability reports and information, ensuring regular and accurate disclosures of governance performance to stakeholders through sustainability reports. The chairman also engages with stakeholders globally through green initiatives and speeches, communicating O'right's sustainability goals and strategies.

(2) Executive Responsibilities

The senior management team drives the implementation of annual strategies, identifies and evaluates climate risks and opportunities, and integrates key risks into corporate decision-making processes. Management is responsible for setting annual KPI targets and monitoring metrics, with regular reporting to the chairman via the Green Council for Sustainable Development to ensure alignment with organizational goals and values. In 2024, management held 6 meetings to discuss key decisions on product development and market strategies, 4 meeting to review energy and environmental performance, and two sessions on green sustainability strategies.

(3) Director Training

The company periodically arranges training programs for the Board of Directors on economic, environmental, and social topics relevant to business operations. O'right also participates in organizations such as the Taiwan Institute for Sustainable Energy (TAISE) to stay informed of the latest developments through publications and courses offered by industry associations, helping directors enhance their professional competencies.

(4) Board Performance

In 2024, the Board of Directors convened seven meetings, with an average attendance rate of 98% (48 attendances out of 49 possible, including supervisors). This high level of participation reflects the Board's strong commitment to corporate governance and active engagement in discussions and decision-making. The consistently high attendance ensures effective communication and collaboration on key matters, driving the company's stable growth and long-term success.

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7.3 Ethics and Integrity

GRI 2-23、2-27、GRI 206-1、416-2、417-2、417-3

7.3.1 Code of Ethical Conduct

To ensure strict compliance with regulations, we adhere to tax laws and their underlying principles, accurately filing and paying taxes with proper documentation and regular reporting to the board. We closely monitor laws such as the Cosmetic Hygiene and Safety Act to ensure product safety and consumer health. We have implemented multiple ISO management systems, including ISO50001:2018 (Energy Management), ISO14001:2015 (Environmental Management), ISO22716:2007 (Good Manufacturing Practices for Cosmetics), ISO45001:2018 (Occupational Health and Safety), and TIPS:2016 (Intellectual Property Management). These systems help us identify and comply with regulations in areas such as energy, environment, fire safety, occupational health and safety, and intellectual property. They enable us to operate effectively and sustainably while maintaining compliance. In 2024, O'right continued to strengthen its management practices, focusing on three key areas: internal control audits, professional training, and industry engagement.

-Internal Audits and Controls: Regularly reviewed business processes to assess and improve risk management in compliance with ISO standards and relevant regulations.

-Employee Training: Provided diverse educational resources to enhance legal awareness and professional competency.

-External Engagement: Participated in industry exchanges to stay aligned with best practices, enhancing competitiveness and regulatory compliance.

In 2024, the company was fined NT$20,000 by authorities for "failure to report occupational accident insurance premiums based on actual salaries." The issue was promptly corrected through revised salary declarations, along with a comprehensive review of internal reporting procedures and accountability mechanisms to prevent recurrence. Despite the penalty, O'right maintained its commitment to transparency and integrity, demonstrating a proactive approach to continuous compliance improvement. Additionally, in accordance with internal policies, O'right has established a product recall and customer complaint handling mechanism to address potential health or safety risks. Upon detection of irregularities, immediate recall, inspection, and corrective procedures are initiated. Feedback from customer complaints is systematically analyzed to ensure product quality, safeguard customer satisfaction, and uphold the company's reputation.

7.3.2 Human Rights Policy

O'right upholds the principles of international human rights conventions such as the Universal Declaration of Human Rights, UN Global Compact, and International Labour Conventions. We integrate human rights principles into our corporate values and culture, reflecting our commitment to safeguarding human rights. Policies such as workplace rules, attendance management, sexual harassment prevention and discipline measures, and grievance mechanisms are in place to ensure and respect employees' fundamental labor rights.

7.3.3 Early Warning Principles and Internal Audit

To maintain system consistency and operational effectiveness, O'right's Quality Management Center organizes an internal audit team to preemptively identify potential issues, reduce quality costs, minimize complaints, and meet management system requirements. Annual internal audits cover all systems, and unscheduled audits are conducted when significant quality issues, customer complaints, or system anomalies occur.

7.3.4 Regulatory Compliance

O'right's Legal Department ensures full compliance with all applicable laws by identifying potential risks, providing legal guidance, and establishing preventive measures. It works with all departments to maintain sound operations under a compliant framework. In 2024, the company was fined NT$20,000 for an isolated payroll reporting error related to occupational accident insurance. The issue was promptly corrected, internal procedures revised, and employee training reinforced to prevent recurrence. O'right also upholds strict environmental and product quality standards, ensuring all products meet legal and safety requirements. Advertising and marketing follow principles of honesty, objectivity, and credibility, with no violations recorded. Per the Risk Management Procedures, incidents are classified by impact—financial loss, personnel, consumer response, and reputation—into three levels: Level 1 (Minor), Level 2 (Serious), and Level 3 (Critical). Financially, losses over 5% of capital are critical, 1–5% are serious, and below 1% are minor. Level 2 and above are treated as major incidents and subject to formal reporting, investigation, and corrective actions.

7.3.5 Education and Training

Employee education is a key component of our compliance program. New hires undergo basic intellectual property training, and annual training sessions are conducted by external experts to update legal and regulatory knowledge, such as patent application processes. We also develop internal trainers to lead in-house education programs, ensuring ongoing learning and compliance across relevant departments.



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7.4 Customer and Product Services

GRI 417-1、418-1

7.4.1 Making Green Consumption Mainstream

All O'right products are equipped with comprehensive labels, markings, and relevant information upon release. Each product has a unique production and sales history, serving as its "identity card" to ensure quality and prevent consumers from purchasing unverified or counterfeit goods. We also require all channel partners to refrain from altering or damaging any product labels, markings, or information to fully protect consumer rights. To enhance management transparency and product traceability, O'right has implemented identification and traceability procedures in accordance with internal governance policies. This ensures transparency and traceability across every stage of the product lifecycle, from production to sales.

Each product is equipped with three types of barcodes:

1. Production and Sales Traceability Barcode: Serves as the product's "identity card" to verify its origin and authenticity, ensuring customer safety and quality assurance. It is also used for market channel management. For example, the Green Tea Shampoo (400mL) has the code 11101001AAAA723100001, which is 21 characters long:
   - 11101001AAAA (12 characters): Product code
   - 7231 (4 characters): Batch number
   - 00001 (5 characters): Serial number
2. QR Code: Provides detailed product information. Consumers can scan the code with a smartphone to access details such as the product name, specifications, advertisement approval number, and a company profile.
3. International Barcode: Used for international shipping management and POS systems, facilitating future retail sales, inventory, and stock management.

O'right proactively incorporates health and environmental labels on its products. Health labels include information such as the percentage of sustainable ingredients and organic certifications, while environmental labels highlight features like clean energy manufacturing and FSC-certified packaging for paper boxes. These detailed labels not only enhance consumer understanding of product quality but also serve as a significant competitive advantage, differentiating O'right in the market. Given the emergence of disputes caused by unauthorized sales channels, these labels help consumers distinguish authentic O'right products from counterfeits. To further educate consumers, we actively utilize platforms such as our official website, Facebook, Instagram, and blogs to promote awareness. Consumers are reminded to purchase only official O'right products and to avoid items lacking anti-counterfeit barcodes, with damaged traceability labels, or tampered packaging, as such products are unauthorized and their quality and origins cannot be guaranteed. To better protect consumer rights and eliminate counterfeit products, O'right has pioneered the industry's first Online Product Authentication System. Consumers can easily verify the authenticity and origin of their purchased products through our official website.

O'right Online Product Authentication System: https://www.oright.inc/tw/products_security

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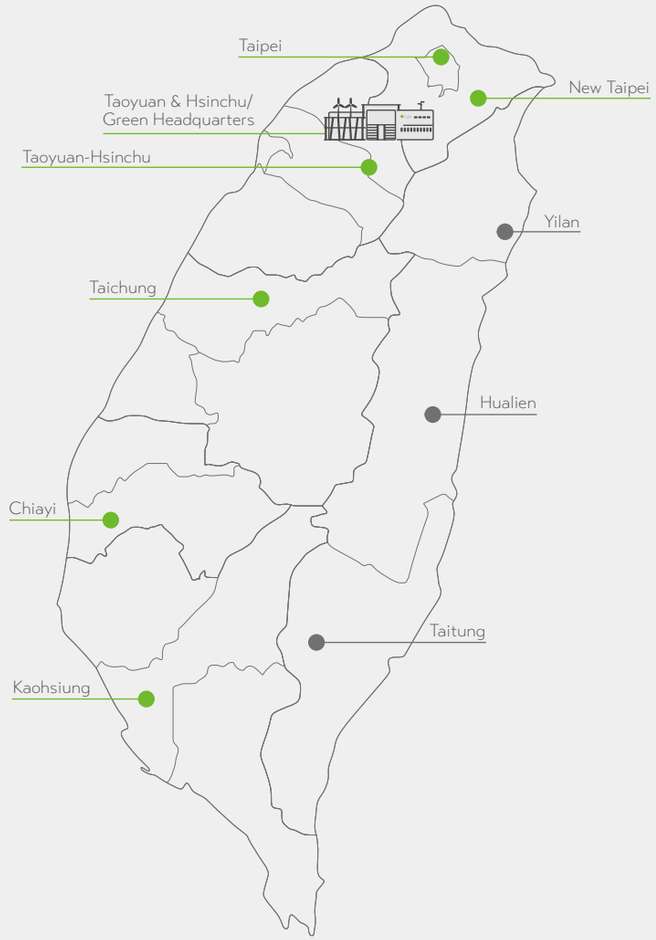

Note: Green dots indicate mobile office locations, while gray dots in Yilan, Hualien, and Taitung represent SOHO work points.

7.4.2 Diverse Market Channels

O'right's business divisions cater to both B2B and B2C markets, including the Salon Business Division, Cooperative Business Division, International Business Development, Retail Channel Division ,department store counters and E-commerce Division.



(1) Salon Business Division – Professional Hair Salons

To better serve salon clients across Taiwan, O'right's Salon Business Division reorganized its operations in 2024 into three regions—North, Central, and South—each supported by dedicated customer service teams. With the largest service staff in the industry, O'right provides timely support, on-site visits, and direct sharing of green salon concepts and practices. This approach strengthens brand recognition, enhances customer relations, and expands O'right's green influence while continuously developing new clients. In 2023, leveraging over 20 years of professional expertise in the haircare industry, O'right launched O'right | P R O, a premium salon brand offering exclusive professional hair products. Built on innovation and sustainability, the brand provides six pillars of service innovation: experience, transparency, partnership, service, standards, and sustainability. A key highlight is the digital transformation of the ordering system, integrating mobile payment and paperless features to enhance convenience and reduce carbon emissions. The system enables quick checkout, real-time order tracking, and secure payment transactions. As of the end of 2023, the system had processed around 3,000 orders; by 2024, orders exceeded 11,000—significantly reducing order time, lowering labor costs, and improving the overall customer experience.

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(2) Cooperative Business Division

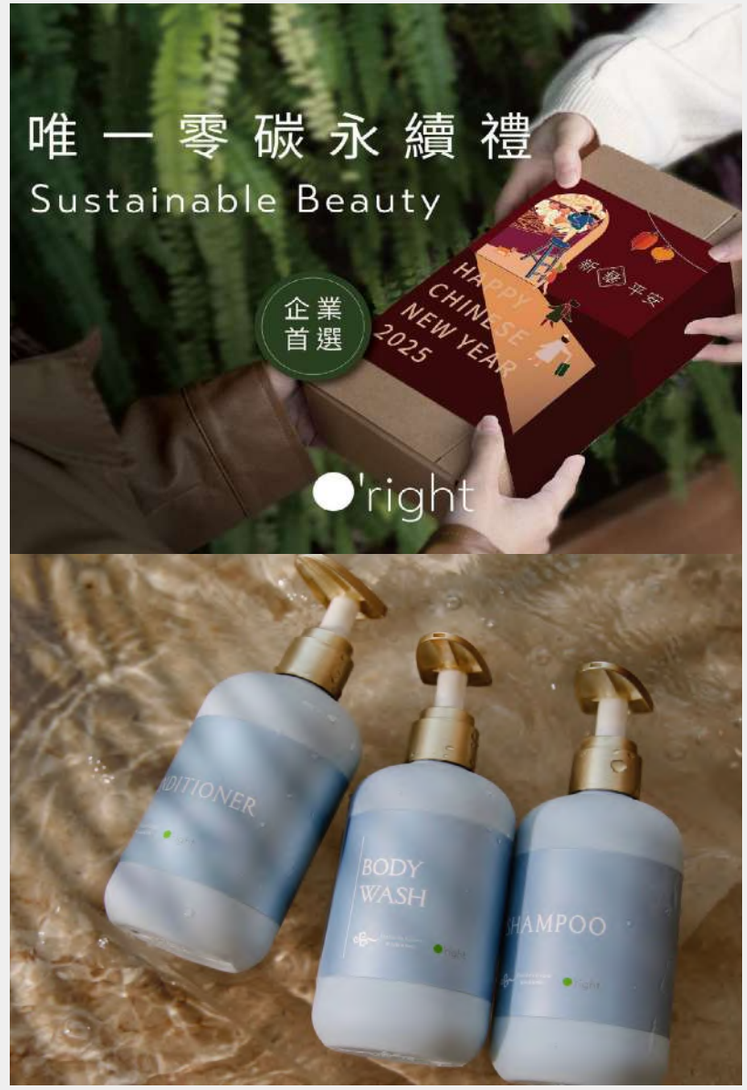
Expanding O'right's Green Collaboration Strategy

As climate awareness continues to rise, consumers are placing greater emphasis on environmental responsibility, prompting businesses to prioritize sustainability when selecting partners. Guided by this belief, O'right extends its green philosophy through brand collaborations that integrate sustainability into everyday life. Our strategy focuses on two core areas: corporate sustainable gifting and zero-carbon amenities partnerships in the hospitality sector—creating visible, meaningful green actions with our partners. We promote ESG corporate gifting and zero-carbon amenity solutions as key entry points for cross-industry collaboration, built upon three product selection principles:

Impact: Generating tangible benefits for partners while amplifying sustainable values.
Brand Alignment: Ensuring product consistency with each partner's brand positioning.
Sustainability Messaging: Embedding environmental values in both product design and packaging, supported by comprehensive sustainability communication materials.

O'right also continues to expand its hospitality partnerships by offering customized zero-carbon bath amenities for hotels and guesthouses, promoting sustainable tourism practices that allow travelers to experience the brand's green commitment the moment they check in. In addition, O'right provides partners with customized sustainability communication kits, integrating initiatives such as Earth Hour and the Melting Greenland documentary licensing program. These resources help partners promote sustainability both internally and externally, embedding environmental awareness into their brand narrative. Through such in-depth collaborations, O'right transforms sustainable values into tangible consumer experiences—making green choices part of everyday life and advancing a shared vision for a better future. As of 2024, O'right has successfully partnered with 175 hotels and guesthouses, 20 postpartum care centers, 14 spas and fitness clubs, 15 restaurants, 78 corporations, and 107 employee welfare committees or enterprise purchase programs, totaling 409 cross-industry collaborations. Moving forward, O'right will continue to strengthen this strategy by enhancing product selections, deepening sustainability partnerships, and expanding into more industries—further embedding sustainable values into daily life and amplifying our green impact.

Hotels / Guesthouses	175	Fuyu Business Hotel - Wanda, Fleur de Chine Hotel, Palais de Chine Hotel, Miramar Garden Taipei, Onsen Papawaqa, Tian Yun, Howard Taichung, Spring Spa, Promisedland Resort, Lan Kwai Fong Garden Hotel, etc.
Postpartum Care Centers	20	Lihsin, Bellevie, Anyu, Paula, Yusheng, etc.
SPAs / Fitness Centers	14	Fangxin Spa, EPYLLION GYM, Sanhuan Fitness, Green Wellness, Biocol Spa, etc.
Restaurants	15	Toastilia, Shaojou Industrial, Xumu Bistro, Niangshi, Maldives Yakiniku, etc.
Corporate Partnerships	78	Acker, E.SUN Bank, Fo Guang Shan Nanping Temple, J&J Environmental Technology, Canlead International, Sansheng International, Shuang Ho Hospital (MOHW), etc.
Welfare Committees/ Corporate Purchases	107	CDIB Capital Group, Kaguilin, Ecle, Dalu Enterprise, Sansheng International Travel Service, E.SUN Bank, Kangsion Digital Integration, Taiwan Fire & Marine Insurance, Cathay Real Estate Welfare Committee, Citibank, ASUS, Velo Industrial, Cathay United Bank, SinoPac Holdings, Anmed Biotech, Darfon Electronics, etc.



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(3) Retail Channel Division

O'right continues to expand the accessibility of green products by integrating sustainability into consumers' daily lives through major retail channels. The Retail Business Division collaborates with leading partners such as PX Mart, FamilyMart, and Carrefour, advancing diverse partnership models—including product placement, co-branding, exclusive purchasing, and OEM production—to make sustainable living truly visible, accessible, and practical. Amid rising climate awareness and evolving retail consumption trends, O'right not only offers carbon-neutral products but also incorporates key circular technologies such as coffee grounds recycling, PCR bottle production, and ±R design. Working closely with retail partners, the company develops products that are both educational and commercially impactful.

For instance, O'right's PX Mart points redemption program achieved a carbon reduction equivalent to planting 65,894 twenty-year-old trees, while its co-branded FamilyMart products repurpose coffee grounds and recycled milk bottles into packaging—encouraging consumer participation in the circular economy.

By 2024, O'right had launched multiple product collaborations, seasonal redemption campaigns, and co-branded releases across thousands of retail locations, embedding sustainability into everyday experiences and fostering a stronger green identity among consumers. Looking ahead, O'right aims to continue innovating retail collaboration models, inspire consumer resonance for sustainability, and achieve full product carbon neutrality—ensuring that every purchase contributes to a greener way of living.

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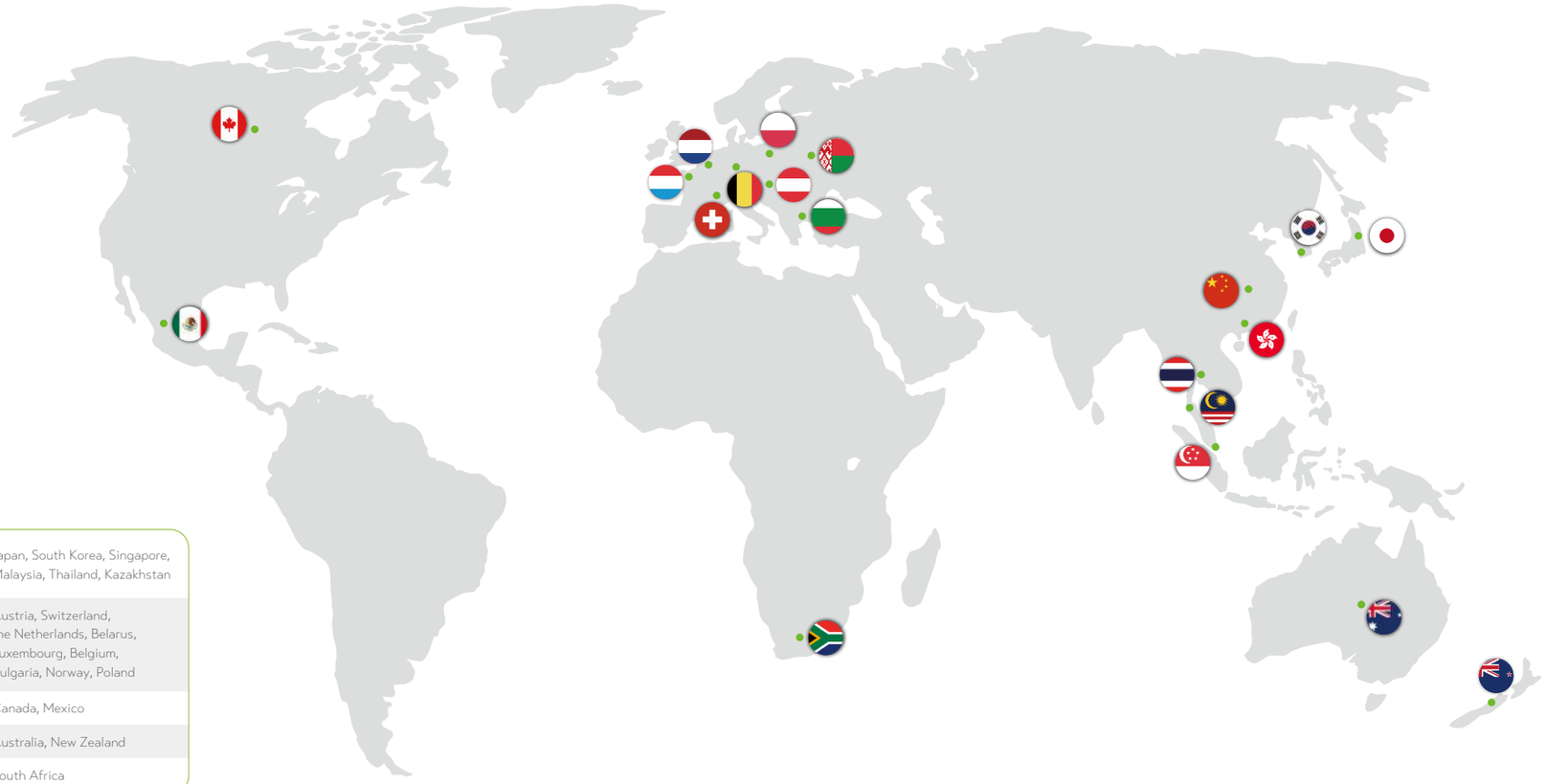
(4) International Business Division – Global Channel Market

O'right continues to lead global market expansion with forward-looking product strategies, conducting in-depth research and market analysis to identify regions that best align with the company's brand values and expected performance. Partnering with professional haircare distributors, O'right has established a strong presence in professional salon markets worldwide. Building on the success of its omnichannel strategy in Taiwan, the company has gradually expanded its overseas operations from B2B to B2C sales channels. Each year, O'right participates in international exhibitions and promotional tours to strengthen global customer engagement and expand its sales network. By the end of 2024, O'right products were available in 43 countries and regions across Europe, Asia, Oceania, Southeast Asia, Central Asia, North America, South America, and Africa, making its green haircare products visible in major cities worldwide. In 2024, O'right signed new exclusive distribution agreements in Norway, Poland, and Kazakhstan, further extending its global reach and continuing to share its ESG principles and green sustainability vision with consumers around the world.





Asia (6 countries)	Japan, South Korea, Singapore, Malaysia, Thailand, Kazakhstan
Europe (9 countries)	Austria, Switzerland, the Netherlands, Belarus, Luxembourg, Belgium, Bulgaria, Norway, Poland
Americas (2 countries)	Canada, Mexico
Oceania (2 countries)	Australia, New Zealand
Africa (1 country)	South Africa

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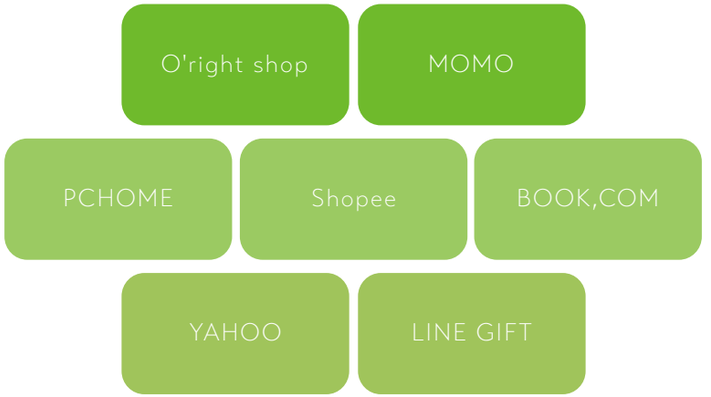
(5) E-Commerce Division – Online Platforms for End Consumers

Established in 2014, the O'right Official Shopping Platform offers customers easy access to premium green hair and beauty products, enhancing shopping convenience. The platform, along with external marketplaces, operates 24/7, and customer service is available during designated hours through Facebook, Line, email, and phone. Customers can easily send inquiries and receive quick responses, fostering closer connections between O'right and its customers.

Since 2016, O'right has expanded into multiple e-commerce platforms, strengthening its digital presence and brand influence through themed marketing campaigns and strategic advertising placements. By the end of 2024, O'right had established a solid presence across six major online retail platforms in Taiwan, including momo Shopping, Shopee, PChome 24h, Books.com.tw, Yahoo Shopping Center, and LINE Gifts. Among these, four platforms have launched official O'right Zero Carbon Flagship Stores, integrating brand visuals, product experiences, and green concepts to reinforce O'right's identity in the zero-carbon beauty market while enhancing visibility and sustainability positioning.

Additionally, the e-commerce division operates O'right's official Facebook fan page and LINE verified account (@O'right) to engage directly with end consumers. These platforms focus on sharing the brand's sustainability philosophy, product education, promotional updates, and customer feedback—offering diverse and interactive content that strengthens customer engagement, loyalty, and brand connection.

O'right official website: https://shop.oright.com.tw/



O'right e-commerce platforms

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(6) O'right Concept Stores: Nationwide Retail and Experience Service

Since 2016, O'right has been establishing concept stores in department stores across Taiwan to promote its brand philosophy. Each concept store features unique interior designs, providing consumers with a healthy, natural, and high-quality shopping environment while enhancing convenience. Additionally, the stores offer professional scalp and skin consultations, along with hair care and rejuvenation services, introducing more people to Taiwan's local green beauty brand.

The O'right Concept Stores bring the brand into Taiwan's most prominent and culturally distinctive retail destinations, including leading lifestyle and department store chains such as Eslite Spectrum and Shin Kong Mitsukoshi, as well as other popular shopping centers across the country. In 2024, O'right entered northern Taiwan's largest outlet mall, Mitsui Outlet Park Linkou (Phase II)—a vibrant hub combining local living, leisure, and family-friendly experiences.

By the end of 2024, O'right had established 26 concept stores in major department stores and one directly operated boutique, the Taipei Yongkang Xinyi Experience Store, covering key shopping districts and landmark retail complexes nationwide. The company also expanded to online department store platforms, including Shin Kong Mitsukoshi skm online and Global Mall online, offering seamless shopping, checkout, and pickup experiences that enhance customer convenience and accessibility.

In 2024, O'right introduced its AI Smart Scalp Analyzer across all department store concept locations. Powered by over 13 million scalp data records, the system utilizes advanced AI technology to provide accurate scalp analyses, personalized treatment advice, and product recommendations—delivering a premium, professional service experience.

Every aspect—from store location and floor selection to visual design—reflects O'right's green brand philosophy. Through professional scalp analysis and personalized consultations, O'right effectively reaches its target audience, offering high-quality hair and skin health solutions that not only strengthen brand image and sales performance but also deepen customer satisfaction while promoting the values of a sustainable, green lifestyle.



O'right Concept Store Locations (as of 2024)

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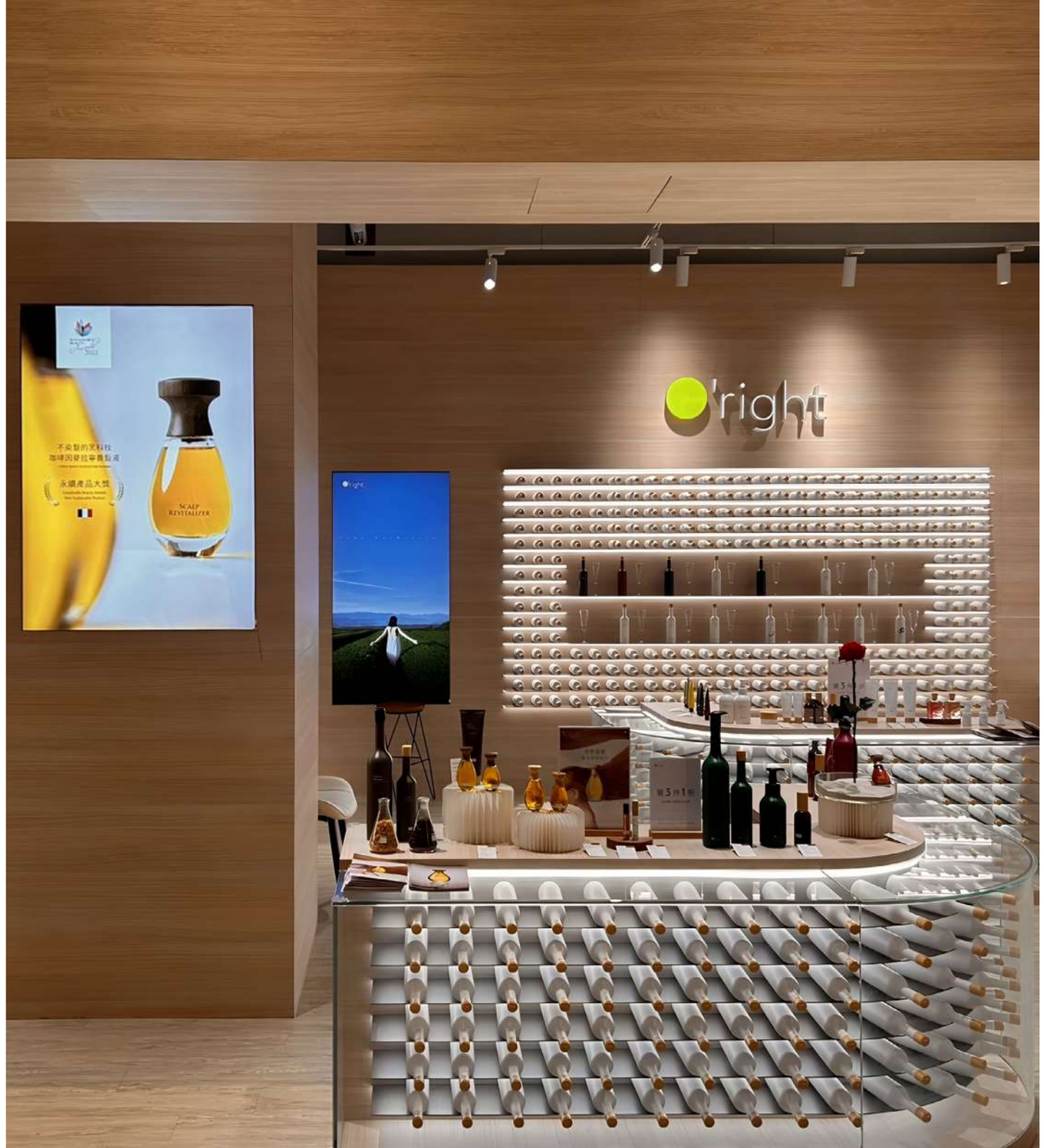

As a key retail channel, O'right Concept Stores feature the following characteristics:

- Widely established across major cities in western Taiwan.
- Provide access to O'right's annual sustainability reports and in-depth discussions on environmental and green topics, offering diverse and informative insights.
- Regularly host environmental campaigns and events, engaging consumers and partnering department stores to promote active participation.

● Mitsui Outlet Park Linkou (Phase II)

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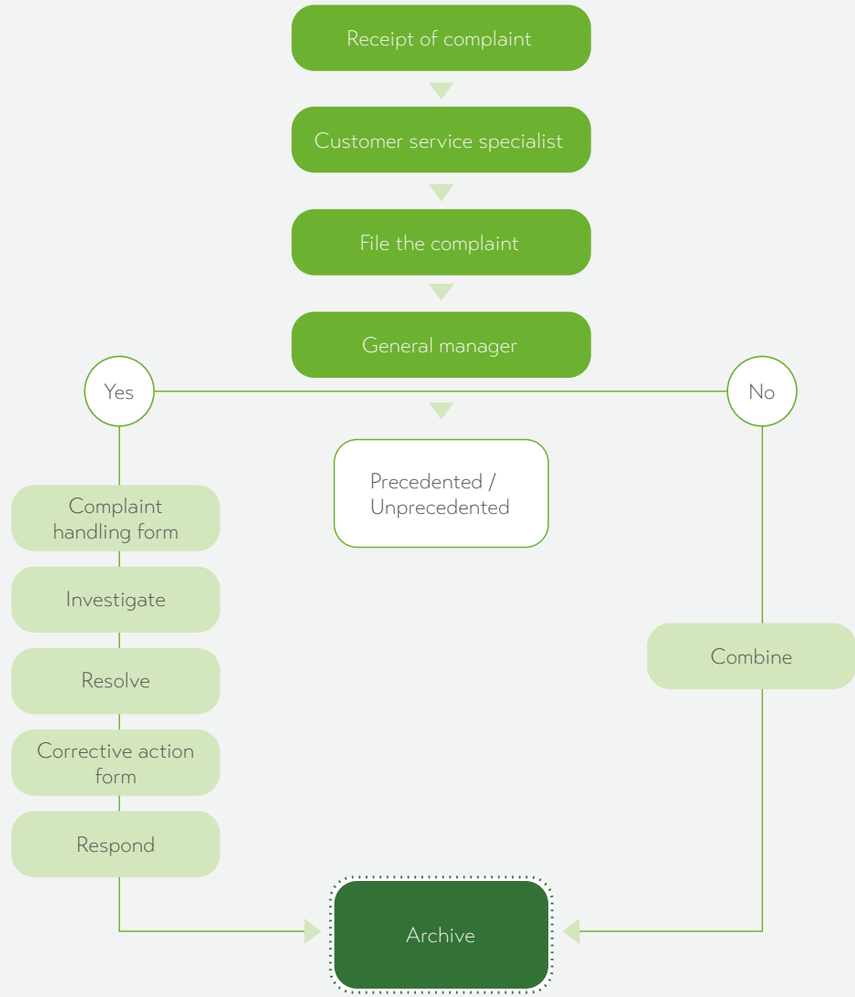
7.4.3 Customer Service

We place great importance on protecting customer privacy by implementing multi-layered security mechanisms. These include a security-integrated infrastructure combined with advanced anti-malware and threat detection systems to prevent data breaches caused by cybersecurity issues. Regarding customer concerns about privacy, we maintain strict and well-organized data management for all collected customer information. To date, there have been no reports of privacy violations or data breaches from our customers.

7.4.4 International Business Division – Global Channel Market

O'right values every customer concern and has established a complete SOP for handling complaints. The process outlines clear timelines for customer service representatives to report issues, department supervisors to review and respond, and headquarters to investigate. Final approval and customer response timelines are managed by the General Manager, ensuring complaints are addressed promptly with satisfactory resolutions. All complaint cases are systematically recorded and shared to prevent recurrence of similar issues. For general customer feedback, O'right provides multiple channels, including official platforms such as Facebook, LINE, Instagram, and Twitter, enabling customers to share their input conveniently. Overall, whether complaints originate from stores or are directly submitted by consumers, the number of complaints and the complaint rate have shown a declining trend. This reflects the continuous improvement of our product quality and service standards, aligning more closely with customer needs and expectations.

External Complaint/Suggestion Methods
Online Customer Service：Messenger / Line
Customer Service Hotline：03-411-6789
ESG Email：esg@oright.inc
Official Website：https://www.oright.inc/tw/contact_us



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7.4.5 Commitment to Satisfaction Surveys

O'right places a high priority on customer satisfaction and conducts regular surveys to ensure timely understanding and response to customer needs. These surveys, performed at least once a year, evaluate key areas such as quality, expertise, delivery service, after-sales support, and overall satisfaction. Product quality remains the primary focus, with stringent attention from raw material selection to production control. Customer feedback is invaluable for improving product quality and enhancing satisfaction. O'right also prioritizes the provision of professional expertise. The team undergoes rigorous training to ensure extensive product knowledge and skills, enabling them to offer professional advice and support that fosters trust and reliance from customers. Comprehensive after-sales services, including consultations, issue resolution, and product repairs, further enhance satisfaction and loyalty. By evaluating customer feedback across multiple aspects, O'right identifies potential areas for improvement, continuously enhancing the customer experience and satisfaction.



The Customer Satisfaction Survey Process

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(1) Retail & E-commerce Division

In the retail and e-commerce domain, the following measures are implemented to enhance product quality and customer satisfaction:

a. Product Dimension

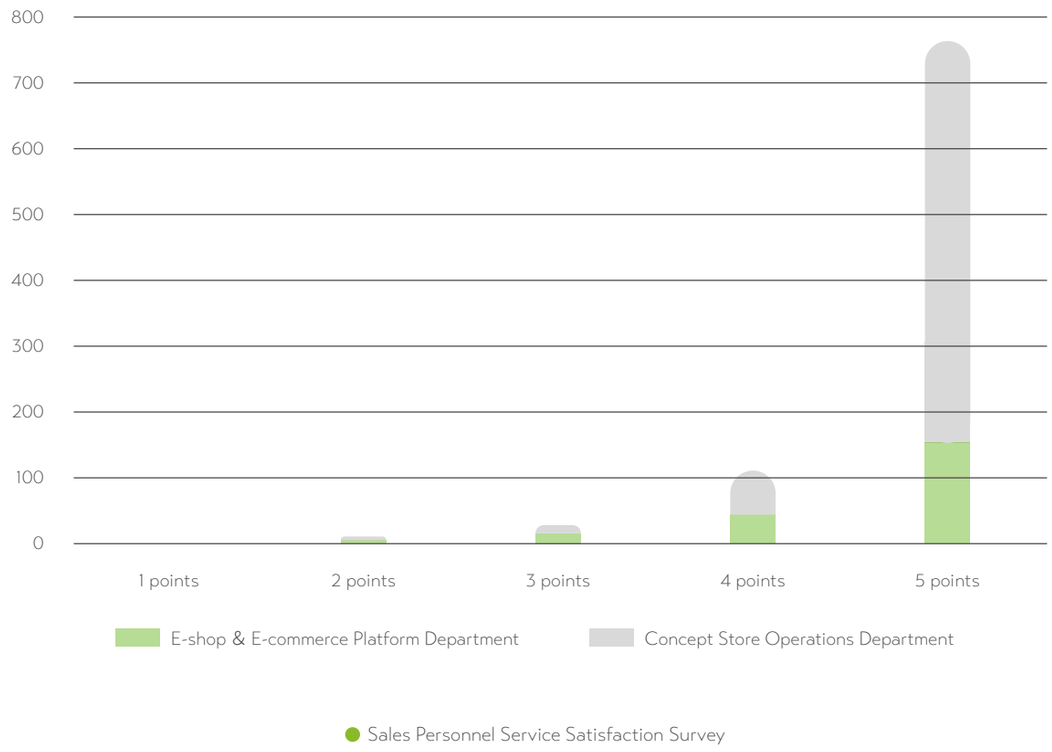
Sales personnel are required to complete the introductory product course and pass evaluations before providing on-site services. A two-way verification process ensures that sales staff acquire the latest product information and maintain accurate product knowledge. Frequently asked questions from customers are compiled into a product database (including product knowledge, ingredients, benefits, and FAQs) to serve as training materials for product education.

b. Information Dimension

Customer information is consolidated into the system, enabling sales personnel to quickly understand customer situations and needs. Latest updates are shared with customers via LINE, Facebook, and other platforms. A comprehensive internal communication network is established to facilitate seamless communication, ensuring timely dissemination of the latest information for effective vertical and horizontal communication.

c. Personnel Dimension

A standard sales service procedure is established to maintain consistency in service quality. Customer feedback is regularly shared with quality assurance and R&D departments to address issues promptly. Sales personnel not only serve customers but also act as our "green ambassadors," responsible for conveying our philosophy to customers. Quarterly training sessions are arranged for staff to return to headquarters for product usage training and to reinforce company values. Annual satisfaction surveys are conducted to gather customer feedback and adjust future communication strategies accordingly.



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(2) Salon Business Division

In 2024, satisfaction surveys targeted salon clients with the highest annual transaction volume in each customer service region. Since 2012, O'right has conducted annual customer satisfaction surveys, maintaining this practice for 11 consecutive years as of 2024. The KPI for customer satisfaction is set at 80 points, while overall satisfaction reached 94.6 points in 2024. Efforts will continue to enhance customer relationship management, complaint handling, and customer service professionalism to provide better services for salon clients. To improve product quality and customer satisfaction in the salon domain, the following measures have been implemented:

Main Sources for Product Information	· Customer service personnel must maintain two methods of communication with salons. Information transmission must be confirmed as received and acknowledged by the salon; otherwise, a follow-up phone call must be made the next day to ensure receipt.
Customer Complaint Handling Responses	· Develop standardized response templates for complaints, and regularly audit the accuracy of customer service replies. · Simplify internal complaint handling processes.
Product Quality Satisfaction	· Ensure comprehensive product education for customer service personnel. · Collect relevant data and provide regular feedback to the quality assurance department.
Product Variety Suitability	· Arrange training sessions with instructors at hair salons and customer service units to ensure proper product usage understanding. · Collect relevant data and provide regular feedback to R&D personnel.
Order Delivery Accuracy	· Customer service personnel must confirm order details with salons before the accounting team inputs the order into the system.

2024 Salon Customer Service StaffSatisfaction Survey	
Quality Satisfaction	94
Professional Knowledge	98.3
Delivery Service	97.4
A er-Sales Service	91.9



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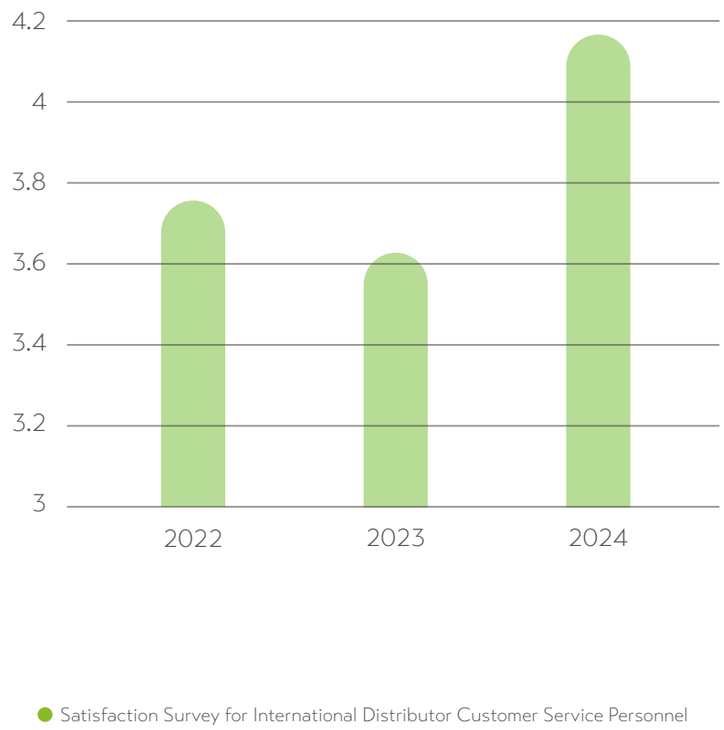
(3) International Business Division

In the area of international agency operations, O'right has implemented the following measures to enhance customer relationship management, product quality, and customer satisfaction:

a. Product Education and Business Promotion: Meetings and training sessions are arranged based on the needs of international agents to ensure alignment of brand and product information.

b. Marketing Materials:Strengthen information flow between headquarters and agents, offering more diverse and flexible plans and services tailored to international markets.

2024 International Distributor Customer Service Satisfaction Survey	
Customer Service	4.33
Product Development	4.25
Brand Marketing	3.75
Order Services	3.83
Brand Satisfaction	4.67



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GRI Indicator Content Comparison Table

Declaration of Use	O'right's Corporate Sustainability Report has been prepared in reference to the GRI Standards for the reporting period of 2024(January 1, 2024, to December 31, 2024).
GRI 1 Version Used	GRI 1 : Foundation 2021 (excluding any disclosures).
Application of GRI Sector Standards	Not applicable.

GRI Standard	Disclosure Item	Chapter / Page	Explanation
GRI 2 : General Disclosure 2021			
2-1	Organizational Details	1.4 Company Overview	
2-2	Entities Included in the Sustainability Reporting	1.5 About the Report	
2-3	Reporting Period, Frequency, and Contact	1.5 About the Report	
2-4	Restatements of Information	4.5 Greenhouse Gas Inventory	The base year for greenhouse gas inventory is 2020.
2-5	External Assurance	1.5 About the Report 7.2 Board Structure and Operations Appendix III Third-Party Verification Statement	
2-6	Activities, Value Chain, and Other Business Relationships	1.4 Company Overview	
2-7	Employees	5.1 Green Team	Employee statistics based on end-of-year data (December 31, 2024).
2-8	Non-Employee Workers	5.1 Green Team	
2-9	Governance Structure and Composition	7.1 Sustainable Governance 7.2 Board Structure and Operations	
2-10	Nomination and Selection of the Highest Governance Body	7.2 Board Structure and Operations	

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GRI Standard	Disclosure Item	Chapter / Page	Explanation
2-11	Chair of the Highest Governance Body	7.2 Board Structure and Operations	The chair of the highest governance body is the Chairman. The organization's top executive is the General Manager.
2-12	Role of the Highest Governance Body in Overseeing Impact Management	1.1 Founder's Message 2.1 Philosophy and Policies 2.2 Sustainability and Risk Management Committee 2.4 Stakeholder Engagement 7.1 Sustainable Governance 7.2 Board Structure and Operations	
2-13	Delegation of Responsibility for Managing Impacts	7.1 Sustainable Governance 7.2 Board Structure and Operations	
2-14	Role of the Highest Governance Body in Sustainability Reporting	7.1 Sustainable Governance 7.2 Board Structure and Operations	
2-15	Conflicts of Interest	7.2 Board Structure and Operations	
2-16	Communication of Critical Concerns	7.1 Sustainable Governance 7.2 Board Structure and Operations	
2-17	Collective Knowledge of the Highest Governance Body	7.2 Board Structure and Operations	
2-18	Evaluation of the Performance of the Highest Governance Body	7.2 Board Structure and Operations	
2-19	Remuneration Policies	7.2 Board Structure and Operations	
2-20	Process for Determining Remuneration	5.3 Employee Welfare and Care	
2-21	Annual Total Compensation Ratio		Highest Annual Salary / Median Annual Salary: 15.02 Highest Salary Growth Rate: -5.2% (In 2024, overall business growth remained flat; however, O'right continued to prioritize salary increases for employees.) Median Salary Growth Rate: 3.1% Highest Salary Growth Rate / Median Growth Rate: -1.68
2-22	Statement on Sustainable Development	1.1 Founder's Message 2.1 Philosophy and Policies 2.5 Sustainability Initiative	

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GRI Standard	Disclosure Item	Chapter / Page	Explanation
2-23	Policy Commitments	5.3 Employee Welfare and Care 5.6 Green Impact 7.3 Ethics and Integrity	
2-24	Embedding Policy Commitments	2.1 Philosophy and Policies 5.3 Employee Welfare and Care	
2-25	Processes to Remediate Negative Impacts	2.4 Stakeholder Engagement 5.3 Employee Welfare and Care	
2-26	Mechanisms for Seeking Advice and Raising Concerns	5.3 Employee Welfare and Care	
2-27	Compliance with Laws and Regulations	7.3 Ethics and Integrity	In 2024, the Company was fined NTD 20,000 by the competent authority due to an incorrect salary declaration for occupational accident insurance involving an individual employee. We promptly completed corrective actions and resubmitted the payroll, and have strengthened internal controls and training to prevent recurrence.
2-28	Membership of Associations	7.1 Sustainable Governance	Company participation in associations is detailed in "6.1 Sustainable Governance." Memberships in international advocacy organizations, such as RE100 and SBTi, are described in "4.2 Energy Management" and "4.5 Greenhouse Gas Emissions."
2-29	Approach to Stakeholder Engagement	2.3 Analysis of Materiality 2.4 Stakeholder Engagement	
2-30	Collective Bargaining Agreements	N/A	O'right has labor-management communication mechanisms but does not have unions or collective agreements. An internal General Manager Mailbox provides a platform for employees to share feedback and raise concerns.

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GRI Standard	Disclosure Item	Chapter / Page	Explanation
GRI 3：Major Topics Disclosure Items			
3-1	Process to Determine Material Topics	2.3 Analysis of Materiality	
3-2	List of Material Topics	2.3 Analysis of Materiality	
3-3	Management of Material Topics	2.3 Analysis of Materiality	

GRI 200：Economic Series (2016)			
GRI Standard	Disclosure Item	Chapter / Page	Explanation
*201 Economic Performance			
201-1*	Direct Economic Value Generated and Distributed	7.1 Sustainable Governance	
201-2	Financial Implications and Other Risks and Opportunities Due to Climate Change	4.1 Climate Risk and Governance	Most cost and financial impact data are assumptions and estimates; detailed calculations will be developed within the next two years.
201-3*	Defined Benefit Plan Obligations and Other Retirement Plans	5.3 Employee Welfare and Care	
201-4*	Financial Assistance Received from Government	7.1 Sustainable Governance	
204 Procurement Practices			
204-1	Proportion of Spending on Local Suppliers	3.5 Green Supply Chain	

Specific Topic Disclosures (*) Indicates a Key Topic for This Year

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GRI 300 : Environmental Series (2016)			
GRI Standard	Disclosure Item	Chapter / Page	Explanation
*301 Materials			
301-2	Recycled Input Materials Used	3.1 Green Products	
301-3*	Reclaimed Products and Their Packaging Materials	N/A	Our packaging uses recyclable materials (e.g., mono-material plastic bottles and metal-free, electroplating-free spray heads) that comply with national recycling standards. With Taiwan's established recycling system, we encourage consumers to recycle through existing channels to minimize additional carbon emissions.
*302 Energy			
302-1*	Energy Consumption Within the Organization	4.2 Energy Management	
302-3*	Energy Intensity	4.2 Energy Management	
302-4*	Reduction of Energy Consumption	4.2 Energy Management	
303 Water and Effluents			
303-1	Interactions with Water as a Shared Resource	4.3 Water Resource Management	
303-2	Management of Water Discharge-Related Impacts	4.3 Water Resource Management	
303-3	Water Withdrawal	4.3 Water Resource Management	
303-4	Water Discharge	4.3 Water Resource Management	
303-5	Water Consumption	4.3 Water Resource Management	

Specific Topic Disclosures (*) Indicates a Key Topic for This Year

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GRI 300 : Environmental Series (2016)			
GRI Standard	Disclosure Item	Chapter / Page	Explanation
*305 Emissions			
305-1*	Direct (Scope 1) GHG Emissions	4.5 Greenhouse Gas Emissions	
305-2*	Energy Indirect (Scope 2) GHG Emissions	4.5 Greenhouse Gas Emissions	
305-3*	Other Indirect (Scope 3) GHG Emissions	4.5 Greenhouse Gas Emissions	
305-4*	GHG Emissions Intensity	4.5 Greenhouse Gas Emissions	
305-5	Reduction of GHG Emissions	4.5 Greenhouse Gas Emissions	
306 Waste			
306-1	Waste Generation and Significant Waste-Related Impacts	4.4 Waste Management	
306-2	Management of Waste by Type and Disposal Method	4.4 Waste Management	
306-3	Waste Generated	4.4 Waste Management	
306-4	Waste Diverted from Disposal	4.4 Waste Management	
306-5	Waste Diverted from Disposal	N/A	Not applicable. O'right does not directly dispose of waste; all waste is sent to certified facilities for proper disposal (incineration, composting)
*308 Supplier Environmental Assessment			
308-1*	New suppliers that were screened using environmental criteria	3.3 Recycling and Remanufacturing: The Final Mile of the Circular Economy– Packaging	

Specific Topic Disclosures (*) Indicates a Key Topic for This Year

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GRI 400：Social Series 2016			
GRI Standard	Disclosure Item	Chapter / Page	Explanation
404 Training and Education			
404-1	Average Hours of Training Per Year Per Employee	5.2 Talent Recruitment and Development	
404-1	Programs for Upgrading Employee Skills and Transition Assistance Programs	5.2 Talent Recruitment and Development	O'right provides internal and external training courses to enhance employees' professional competencies. While no formal transition assistance programs are offered for employees retiring or terminating employment, O'right emphasizes employee welfare and continuously improves employment practices. Employees with specific needs can contact the Talent Development Center for government resources or Employee Assistance Programs (EAPs) offering psychological, legal, and financial consultations.
404-3	Percentage of Employees Receiving Regular Performance and Career Development Reviews	5.2 Talent Recruitment and Development	
413 Local Communities			
413-1	Operations with Local Community Engagement, Impact Assessments, and Development Programs	6.1 Environmental Education	
413-2	Operations with Significant Actual or Potential Negative Impacts on Local Communities	6.1 Environmental Education	
414 Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria	3.5 Green Supply Chain	
*416 Customer Health and Safety			
416-1*	Assessment of the Health and Safety Impacts of Product and Service Categories	3.1 Green Products	
416-2*	Incidents of Non-Compliance Concerning Product and Service Health and Safety	7.3 Ethics and Integrity	No violations of relevant regulations occurred during the reporting period.
*417 Marketing and Labeling			
417-1*	Requirements for Product and Service Information and Labeling	7.4 Customer and Product Services	
417-2*	Incidents of Non-Compliance Concerning Product and Service Information and Labeling	7.3 Ethics and Integrity	No violations of relevant regulations occurred during the reporting period.
417-3*	Incidents of Non-Compliance Concerning Marketing Communications	7.3 Ethics and Integrity	No violations of relevant regulations occurred during the reporting period.
418 Customer Privacy			
418-1	Substantiated Complaints Concerning Breaches of Customer Privacy or Loss of Customer Data	7.4 Customer and Product Services	No complaints related to privacy breaches or data loss were reported during the reporting period.

Specific Topic Disclosures (*) Indicates a Key Topic for This Year

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SASB Comparison Table

O'right adheres to the Sustainability Accounting Standards Board (SASB) guidelines for disclosure. According to the Materiality Map index, 11 industry categories and 77 sectors were reviewed to identify key topics and metrics relevant to O'right. The corresponding data and information were disclosed to comprehensively assess our environmental, social, and governance (ESG) impact.

- Industry Category: Consumer Goods
- Industry Standards: Household & Personal Products
- Current version：2023-12 (VERSION 2023-12)

Sustainability Topics and Metrics

Category	Disclosure Topic	Metric Code	Disclosure Metric	2024 Disclosure Content	Chapter
Environment	Water Resource Management	CG-HP-140a.1	Total water withdrawal	The total water withdrawal for 2024 was 5,595 cubic meters.	Water Resource Management
			Total water consumption	O'right categorizes water use into "purified water for production," "boiler water," "domestic water," and "cooling water." All wastewater is treated for 100% reuse. In 2024, treated water was reused for irrigation, achieving zero discharge, with a total water consumption of 5,595 cubic meters.	
			Percentage of the above metrics in areas with High or Extremely High Baseline Water Stress	~~Both metrics are 0% (no locations are situated in high or~~ extremely high water-stressed areas).	
		CG-HP-140a.2	Description of water risk management and mitigation strategies	As a cosmetics company, water is a critical resource. To avoid wasting water, we utilize a water recycling system during production to reuse discharged reclaimed water and wastewater.	
Social Capital	Environmental, Health, and Safety Performance of Products	CG-HP-250a.1	Revenue from products containing substances of very high concern (SVHC) under the EU REACH regulation	All materials used comply with REACH and EU Regulation (EC) No 1223/2009. No revenue exceeds REACH regulation limits.	Green Products
		CG-HP-250a.3	Discussion of processes to identify and manage emerging concerns and chemical substances	~~The Organic Plant Extraction R&D Center, accredited as a TAF~~ laboratory, operates under ISO/IEC 17025 standards, conducting efficacy and safety testing. Laboratory personnel participate in proficiency testing to maintain international standards. O'right adheres to principles such as 16-Free, Vegan, and Gluten-Free, excluding high-risk substances and continuously monitoring global safety trends to ensure product compliance.	
		CG-HP-250a.4	Revenue from products designed with green chemistry principles	O'right prioritizes green chemistry-compliant materials in production. All products meet green chemistry principles, contributing to total sales revenue of NTD 590,816,097.	

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Category	Disclosure Topic	Metric Code	Disclosure Metric	2024 Disclosure Content	Chapter
Business Model and Innovation	Packaging Lifecycle Management	CG-HP-410a.1	Total Packaging Weight	In 2024, the total procurement weight of product-related packaging materials was 205.190 metric tons, detailed as follows: HDPE recycled plastic bottles: 52.29 metric tons LDPE recycled plastic bottles: 0.98 metric tons PET recycled plastic bottles: 4.89 metric tons PP recycled pumps: 13.26 metric tons EVOH Tubes: 0.57 metric tons Aluminum Foil Packaging: 0.29 metric tons Eco-Friendly Glass Bottles and Containers: 56.21 metric tons Pure Aluminum Tubes: 0.60 metric tons PE Inner Plugs: 1.02 metric tons Recyclable Packaging Paper: 72.88 metric tons Bamboo Caps: 2.18 metric tons	Green Products
			Percentage of Recycled and/or Renewable Materials Used	In 2024, the recycled plastic usage rates for various packaging categories were as follows: HDPE recycled plastic bottles: 100% LDPE recycled plastic bottles: 100% PP recycled pumps: 83.70% PET recycled plastic bottles: 100% Eco-Friendly Glass Bottles and Containers: 53.3% Note: Due to the precision components such as springs and steel balls, PP pumps currently do not achieve 100% recycled plastic. O'right will continue developing technologies to increase recycled material usage. Eco-friendly glass bottles and containers, due to structural strength requirements, have not yet achieved 100% recycled content. O'right will continue to advance technological development to improve recycled material usage.	
			Percentage of Recyclable, Reusable, and/or Compostable Materials	Guided by the principle that recycling and remanufacturing represent the final mile of the circular economy, O'right continues to develop green packaging solutions, including eco-friendly refill packs, squeeze tubes, recycled pump heads, recycled bottles, and electroplating-free cosmetic spray heads. To date, 100% of bottles in O'right's hair and body care series are made from PCR (post-consumer recycled) materials.	
		CG-HP-410a.2	Strategies to Reduce Environmental Impact of Packaging Lifecycle	O'right's green packaging designs consider the entire product lifecycle, actively developing organic green materials to replace petrochemical materials. The company focuses on reducing packaging or using sustainable green materials through innovations in material, shape, and structure to achieve carbon reduction goals.	

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Category	Disclosure Topic	Metric Code	Disclosure Metric	2024 Disclosure Content	Chapter
Business Model and Innovation	Environmental and Social Impacts of Palm Oil Supply Chain	CG-HP-430a.1	(a) Identity-Preserved System Certification in Palm Oil Supply Chain	N/A	Green Products
			(b) Segregated System Certification	N/A	
			(c) Mass Balance System Certification	In 2024, O'right purchased approximately 128 metric tons of palm oil derivatives, 32.59% of which were RSPO certified.	
			(d) Percentage of Certification Through Book and Claim Systems	N/A	

Activity indicators

Category	Disclosure Topic	Metric Code	Disclosure Metric	2024 Disclosure Content	Chapter
Operational Metrics		CG-HP-000.A	Total Number of Products Sold and Total Weight of Products Sold	In 2024, a total of 1,112,560 product items were sold, weighing approximately 606.53 metric tons.	Green Headquarters GMP Cosmetics Factory
		CG-HP-000.B	Number of Manufacturing Facilities	1 facility (O'right Green Headquarters GMP Cosmetics Factory)	

SASB Materiality Map：https://materiality.sasb.org/

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SGS

ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE O'RIGHT INC.'S SUSTAINABILITY REPORT FOR 2024

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by O'right Inc. (hereinafter referred to as O'right) to conduct an independent assurance of the Sustainability Report for 2024 (hereinafter referred to as the Report). The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standardv3 Type 2 Moderate level during 2025/07/25 to 2025/08/29. The boundary of this report includes O'right Inc. Taiwan and production or service sites as disclosed in O'right's Sustainability Report of 2024. The boundary is not the same as O'right'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 O'right's Stakeholders.

RESPONSIBILITIE

The information in the O'right's Sustainability Report of 2024 and its presentation are the responsibility of the directors or governing body (as applicable) and the management of O'right. 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 with the intention to inform all O'right's stakeholders.

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 (With Reference to)

TWLPP 5008 Issue 2502

- The evaluation of the reliability and quality of specified sustainability performance information in the Report is limited to determined material topics or those clearly marked in the report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement at a moderate level of scrutiny for O'right.
- The evaluation of the report against the requirements of GRI Standards is listed in the GRI content index as material in the report and is conducted with reference to the Standard.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The specified performance information includes the data for 2024, which is related to GRI 2, GRI 3, GRI 200, 300 and 400 series claimed in the GRI content index as material in O'right's Sustainability Report.

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainability 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, Task Force on Climate-related Financial Disclosures (TCFD), SASB, and The Taskforce on Nature-related Financial Disclosures (TNFD) have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

SGS affirm our independence from O'right Inc., 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 ISO 50001, SMS, CFP, WFP and GHG Verification 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.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

O'right 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, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, O'right may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

MATERIALITY

O'right 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.

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RESPONSIVENESS

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

IMPACT

O'right 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, we checked documents such as ISO management system certificates, financial reports, internal meeting records, etc. We have confidence that the specified performance information included in the scope of assurance is reliable at a moderate level of scrutiny for O'right. It is encouraged to disclose more details of why and how of the processes, especially those described within materiality topics.

ADHERENCE TO GRI

The report, O'right's Sustainability Report of 2024, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to 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 O'right's contributions to sustainability development.

For future reporting, it is recommended O'right to present a more structural materiality topics, with stronger connection among impacts, policies, actions, and other items. Details of the reason analysis and description of how the processes have been done are also encourage to have a clearer disclosure.

Signed:
For and on behalf of SGS Taiwan Ltd.

AA1000 Licensed Report 000-8/V3-ZAURF

Stephen Pao
Business Assurance Director
Taipei, Taiwan
08 October , 2025
WWW.SGS.COM

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Green Footprint

	Actions	Awards
2024	· Announced by the World Economic Forum as a TNFD Early Adopter · Corporate sustainability practices selected as a student case study in The Sustainability Textbook · Launched the Melting Greenland project's public-interest circular book donation initiative · Advanced brand channel diversification, expanded into new retail formats, and enhanced brand accessibility · Continuously fulfilled the RE100 commitment, achieving 100% renewable electricity across all operations	· Sustainable Beauty Awards (Paris, France) – Sustainable Packaging Gold · Good Design Award (Japan) – O'right | PRO: Green Salon Movement · Reuters Global Sustainability Awards (UK) – Net Zero: Operations Transformation · 9th National Environmental Education Award – Outstanding Award (Individual Category) · Taiwan Excellence Award – Silver Award (Moringa Foaming Hand Wash) · Taiwan Excellence Award – Wild Rose Shampoo · International Green Zero-Carbon Festival & ESG Leaders Summit (China) – Dual-Carbon Benchmark Enterprise Award and Dual-Carbon Pioneer Leadership Award · Yicai Media Group China Corporate Social Responsibility Award (China)– Environmental & Ecological Contribution Award
2023	· Invited speaker at the UN Climate Change Conference COP28; presented climate action documentary Melting Greenland: COP28 United Nations Screening Edition · Invited by The Economist – Economist Impact to share net-zero transition experience · Committed to becoming a TNFD Early Adopter, assessing and disclosing nature-related impacts and dependencies · Launch of O'right | PRO brand · Led global green standards by announcing Ten Sustainability Commitments and "16 Free," rejecting 16 common high-risk cosmetic ingredients · Verified by SGS as achieving carbon neutrality across all products, the entire organization, and Scope 3 emissions · Officially achieved the RE100 commitment of 100% renewable electricity use · Achieved SBTi science-based near-term emission reduction targets seven years ahead of schedule · Developed environmentally friendly electric furnace glass manufacturing processes	· Reuters Global Best Responsible Business Awards (UK) – Best Corporate Transformation Case · Japan Good Design Award BEST100 (Melting Greenland Project) · Global Sustainable Beauty Awards, Paris – Sustainable Leadership and Sustainability Pioneer · Bloomberg Green Gold ESG 50 – Annual Spotlight Project (Melting Greenland Project) · Taiwan Excellence Award (Caffeine Melanin Hair Growth Tonic; Fermented Rice Radiance Mask) · 9th Taoyuan City Environmental Education Award – Excellence Award (Individual Category)
2022	· Fully eliminated electroplated coatings from product spray heads · Invited speaker at UN COP27, sharing net-zero transformation experience and premiering the Melting Greenland climate action documentary · Verified by SGS as achieving carbon neutrality across all products, the entire organization, and Scope 3 emissions · Green Building Headquarters certified as a National Environmental Education Facility · Adopted TCFD recommendations to strengthen climate risk management · 2050 Net-Zero Emissions Target approved and validated by SBTi · Achieved CDP Climate Change Management Level and Supply Chain Engagement Rating (SER) Leadership Level	· Global Sustainable Beauty Awards, Paris – Sustainable Product and Sustainable Leadership · UK Global Green Awards – Gold Award for Best Innovation; Silver Award for Environmental Policy; Bronze Award for Corporate Sustainability · World Genius Convention, Tokyo – Gold Medal · Geneva International Exhibition of Inventions, Switzerland – Gold Medal and Special Award (Source Wood Toothpaste); Silver Medal (Caffeine Melanin Hair Growth Tonic) · Environmental Protection Administration (Taiwan) – Low-Carbon Product Outstanding Award · CommonWealth Sustainable Citizen Award – SME Grand Award · Global Views CSR & ESG Corporate Social Responsibility Award · Bloomberg Green Gold ESG Pioneer Award – Environmental Pioneer Award · Taiwan Excellence Award (Botanical Elastic Styling Oil) · Green Building Headquarters received 10 international awards, including major architecture and design awards from the U.S., France, Europe, Italy, Germany, Canada, and Singapore

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	Actions	Awards
2021	· Invited speaker at UN COP26, sharing circular economy and corporate transformation experience · Invited keynote speaker at UN COP15 Global Biodiversity Summit, proposing an ecological mindset of Respect, Respond, and Revive to replace traditional industrial thinking and protect biodiversity · Published From the Salon to the United Nations, sharing net-zero transformation experience and publicly disclosing the green supply chain list · Verified by SGS as achieving carbon neutrality across all products, the entire organization, and Scope 3 emissions · Achieved zero wastewater discharge at manufacturing facilities	· Europe Interseroh certification for mono-material refill pouches, becoming Taiwan's first recyclable-certified flexible packaging · Global Sustainable Beauty Awards, Paris – Dual Awards for Sustainable Leadership and Sustainable Product · Japan Good Design Award – Gold Award, BEST100, and Finalist (Best Sustainable Organization Responding to Climate Change) · UK Global Green Awards – Silver Awards for Best Sustainability, Environmental Policy, and Carbon Reduction; Bronze Awards for Green Energy Generation and Green Product · CommonWealth Sustainable Citizen Award – SME Grand Award · Global Views Magazine Corporate Social Responsibility Award · Taiwan Excellence Award (Goji Berry Lightweight Body Lotion; O'right Fermented Rice Hand Cream; O'right Source Wood Toothpaste)
2016-2020	· All hair and body products converted to recycled bottles · Successful development of 100% PCR recycled pump heads · Joined the RE100 initiative, committing to 100% renewable energy by 2025 · Verified by SGS as achieving organizational carbon neutrality and carbon neutrality for 27 products · Fully adopted recycled pump heads for hair and body products · Invited speaker at UN COP25, sharing circular economy innovation and transformation experience · USDA Biobased Certification Program: since 2019, adopted the most stringent USDA Biobased certification to scientifically verify non-petrochemical content · Verified by SGS as achieving carbon neutrality across all products, the entire organization, and Scope 3 emissions · Implemented internal carbon pricing · Collaborated with suppliers to develop mono-material recycled refill pouches · Launched the revolutionary Source Wood Toothpaste, driving regulatory change · Launched the flagship Caffeine Hair Growth Tonic, replacing petrochemical ingredients with agricultural by-products to promote renewable agricultural resources · Successfully developed 100% PCR recycled packaging with green supply chain partners	· Multiple Global Sustainable Beauty Awards, Paris (2017–2020) – Sustainable New Product Champion, Sustainability Pioneer, Sustainable Leadership, Sustainable Packaging · Japan Good Design Award – Gold Award (Minister of Economy, Trade and Industry Award, 2020); Good Design Award (2016) · UK Global CSR Excellence Gold Award · Asia Sustainability Reporting Awards (ASRA) – SME Gold Award, Design Bronze Award, Supply Chain Bronze Award · UK Global Green Awards (2017–2019) – Multiple awards across green industry, innovation, organization, and product categories · Geneva International Exhibition of Inventions – Gold and Silver Medals; Special Award · Germany iENA Nuremberg Invention Award – Gold Medal · Red Dot Design Award (Germany) · Katerva Innovation Award (USA) · CommonWealth Corporate Citizen Award – SME Grand Award (2016–2020) · Global Views CSR Award (2017–2019) · Taiwan Excellence Award (2016–2020) · Effie Award – Silver Award (Beauty & Cosmetics Category) · National Enterprise Environmental Protection Award (2018–2020) · National Low-Carbon Product Award (2019–2020) · National Quality Award – Excellence in Management (2016) · National Sustainable Development Award; National Environmental Education Grand Award · SDG Corporate Award – Best SDGs Concept Gold Award · SGS Corporate Social Responsibility Award; Quality Management Innovation Benchmark Award · Ministry of Economic Affairs National Industrial Innovation Award; Rising Star Enterprise Award · aiwan Circular Economy Award – Gold Level · Taoyuan City Outstanding Enterprise Excellence Award (2016–2018) · aoyuan City Environmental Education Award – Private Enterprise Category · Taoyuan City Gold Medal Enterprise Excellence Award (2019–2020) · PwC CSR Impact Award; Asian Quality Innovation Award · Asia Sustainability Reporting Awards (ASRA) – SME Grand Award · ISO Plus Award – Sustainable Social Responsibility Performance Excellence

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	Actions	Awards
2011-2015	· Completion of Green Building Headquarters, awarded Taiwan EEWH Green Building Gold Certification · Developed sustainable "Taiwan Bamboo" design and obtained Taiwan patent · Launched the O'right Bio-Circular Program, collaborating with local agriculture to replace petrochemical ingredients with agricultural by-products such as coffee grounds, goji roots, and fermented sorghum · Launched Recoffee Haircare Series made from 100% recycled coffee grounds · Represented Taiwanese SMEs at the APEC Conference in the United States · Initiated preservative-free cosmetic formulation development, achieving full biodegradation within 28 days in natural environments · Launched the O'right Industrial Circular Program, establishing a 100% PCR packaging green supply chain · Developed the world's first zero-carbon shampoo, "Tree in the Bottle," made from 100% biodegradable materials and certified in the EU, U.S., Germany, and Japan · Developed the world's greenest "Herbal Box" embedded with plantable seed paper	· iF Design Award (Germany) · iENA Nuremberg Invention Award – Gold Medal and Green Invention Award · INPEX Pittsburgh International Invention Exhibition – Gold Medal and Special Award · Tokyo Genius Invention Exhibition – Gold Medal · Seoul International Invention Fair – Silver Medal · Geneva International Exhibition of Inventions – Gold Medal and Special Award · Red Dot Design Award – Packaging Design and Social Responsibility · Taiwan Excellence Award · Financial Times & Standard Chartered Taiwan Corporate Award · CommonWealth Corporate Citizen Award – SME Grand Award · Global Views CSR Award – SME Grand Award (2014) · Ministry of Economic Affairs International Green Model Award – National First Place · Outstanding Green Building Honorary Award · SGS Environmental Sustainability Awards (2012 & 2013) · Cradle to Cradle (C2C) Certification · National Rock Award · National Entrepreneurship Model Award · Environmental Protection and Green Energy Excellence Award (2012 & 2013) · Executive Yuan Energy Conservation and Carbon Reduction Action Label – Excellence Award · National Enterprise Environmental Protection Award · National Sustainability Award · Ministry of Economic Affairs Industrial Elite Award · Golden Pin Design Award (2011 & 2015) · Taoyuan County Outstanding Enterprise Excellence Award · Business Next Green Brand Survey – Lifestyle Category Excellence Award · Taiwan SME Social Responsibility Award (2011–2013) · Xue Xue Creative Award (2011 & 2022)
2005-2010	· Construction commenced on Asia's first green cosmetic GMP factory · Successfully developed photodegradable eco-friendly "Finn" shopping bag · Introduced the industry-leading "8 Free" green standard, rejecting eight high-risk substances harmful to the environment and human health · nitiated carbon footprint inventory in 2009 · Established green standards at founding, including no animal testing, no animal-derived ingredients, no endangered wild plants, 100% vegan, and gluten-free products · Launched O'right's green sustainability transformation in September 2006	· Chairman Steven Ko named one of the Top 100 Managers MVP · National Carbon Footprint Label Certification

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