

Carbon Neutrality Verification Opinion

O'right Inc.

No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, Taiwan (R.O.C.)

have been verified in accordance with ISO 14064-3:2019 as meeting the requirements of:

ISO 14068-1:2023

For the Following subject

Caffeine Botanical Scalp Revitalizer 100mL

Disclosing emissions of:

Carbon Neutrality achieved through reduction of 1.144 tonnes of CO₂e, removal of 0.000, followed by the purchasing and retirement of 14.000 tonnes of CO₂e.

Authorized by

A handwritten signature in black ink, appearing to be "Stephen Pao", is located below the "Authorized by" text.

Stephen Pao
Business Assurance Director

Version 1

Issue Date: 13 March 2025

Valid Date: 12 March 2026

GP119006
SGS Taiwan Ltd.
No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District,
New Taipei City 24803, Taiwan
t (02) 22993279 f (02)22999453 www.sgs.com.tw

Brief Description of Verification and Validation Process

SGS has been contracted by O'right Inc. (hereinafter referred to as "O'right") for the verification and validation of **Caffeine Botanical Scalp Revitalizer 100mL** carbon dioxide equivalent (CO₂e) emissions and Carbon Neutrality Claim as presented by O'right in their carbon neutrality management plan and carbon neutrality report.

Roles and Responsibilities

The Operations Team of O'right are responsible for the product's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information, establish and implement Carbon Neutrality Management Plan, and preparation of Carbon Neutrality Report.

It is SGS' responsibility to express an independent opinion on the GHG emissions verification and Carbon Neutrality Claim as provided in O'right GHG statement for the period 01 January 2023 to 31 December 2023.

SGS conducted a third-party verification and validation following the requirements of ISO 14064-3:2019 of the provided CFP opinion, Carbon Neutrality Report and Claim in the period 15 November 2024 to 07 January 2025. The verification and validation were based on the audit scope, objectives and criteria as agreed between O'right and SGS.

Scope

O'right has commissioned an independent verification and validation by SGS of reported CO₂e emissions arising from their products, to establish conformance with the requirements of ISO 14067:2018 within the scope as outlined below. Data and information supporting the CFP opinion were historical in nature, projected, and proven by evidence. This engagement covers verification of emissions from anthropogenic sources of GHG included within the organization's boundary and meets the requirements of ISO 14067:2018.

- Subject: Caffeine Botanical Scalp Revitalizer 100mL
- System boundary: Cradle-to-Grave assessment of the full life cycle emissions.
- Base period: 2022
- GHG information for the following period was verified: 01 January 2023 to 31 December 2023
- CFP verification opinion issued by: SGS, TW25/00051CFP, 2025/03/02
- The version of carbon neutrality management plan: V1.0
- The version of carbon neutrality report: V1.0
- GHG reduction or removal activities: On-site solar renewable energy, power purchase agreements (PPAs), equipment enhancement

Objective

The purpose of this verification exercise was, by objective evidence review, to independently verify and confirm:

- Whether the CO₂e emissions are as declared by the product' s (Caffeine Botanical Scalp Revitalizer 100mL) GHG statement.
- That the data reported is accurate, complete, consistent, transparent, and free of material error or omission.
- That evidence is available to support information reported within the carbon neutrality report, including carbon offset purchases and retirements.
- That the Carbon Neutrality Claim conform to the requirements of ISO 14068-1:2023.

Criteria

Criteria against which the verification assessment was undertaken included the following:

- ISO 14067:2018 Greenhouse gases— Carbon footprint of products— Requirements and guidelines for quantification
- ISO 14068-1:2023 Climate change management – Transition to net zero- Part 1: Carbon neutrality.

Level of Assurance

The level of assurance agreed is Reasonable.

Materiality

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

The approach of SGS is risk-based, drawing on an understanding of the risks associated with modelling GHG emission information and the controls in place to mitigate these risks. Our examination included assessment, on a sample basis, of evidence relevant to the voluntary reporting of emissions information and carbon neutrality.

Conclusion

O'right provided their CFP Opinion, Carbon Neutrality Claim and Carbon Neutrality Report based on the criteria outlined above. The GHG emissions, Carbon Neutrality Claim and Carbon Neutrality Report for the period 01 January 2023 to 31 December 2023 were verified and validated by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives, and criteria, as follows:

The carbon neutrality information is described as below:

Objective		Caffeine Botanical Scalp Revitalizer 100mL
Achievement of GHG emissions reductions		1.144 tonnes of CO ₂ e
Removal GHG emissions		0.000 tonnes of CO ₂ e
Unabated GHG emissions		14.000 tonnes of CO ₂ e
Residual GHG emissions		-- tonnes of CO ₂ e
Offsetting unabated GHG emissions	Offset program	Gold Standard
	Sources of credit offset	Akbuk Wind Farm Project, Turkey
	Retired offset carbon credits	14.000 tonnes of CO ₂ e
	Offset credit serial number	GS1-1TR-GS436-12-2022-26389-2776-2789
Net Result		0.000 tonnes of CO ₂ e

- The opinion of SGS is modified in accordance with the following described circumstances.
 - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or reductions.
 - The verifier applies appropriate criteria for the material emissions, removals, or reductions.
 - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.

- The verifier, applying the ISO 14068-1:2023 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - It is good practice that O'right demonstrated its carbon neutrality performance using the product *Caffeine Botanical Scalp Revitalizer 100mL*. The implementation of carbon neutrality for all products is expected in the future.
- Retention Limitation: N/A

SGS concludes with a reasonable level of assurance that the presented GHG statement, Carbon Neutrality Claim, and Carbon Neutrality Report are materially correct, a fair representation of the GHG emissions and conform to the requirements of the criteria outlined above. We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a reasonable level of assurance that the CO₂e emissions, the Carbon Neutrality Claim and Carbon Neutrality Report are fairly stated.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including quality, environmental, social auditing and training. SGS affirm our independence from O'right, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

This Opinion shall be interpreted with the O'right's Carbon Neutrality Report "Carbon Neutrality Management Plan and Carbon Neutrality Report", as a whole.

Lead Verifier:

A handwritten signature in black ink, appearing to read "Vance Chen".

Verifier:

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