



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: O'right Inc.
No. 18, Sec. Gaoping, Zhongfeng Rd.
Longtan Dist.
Taoyuan City
325021
Taiwan

歐萊德國際股份有限公司
臺灣
桃園市
龍潭區
中豐路高平段 18 號
325021

Holds Statement No: GHGEV 822313

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with O'right Inc. for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 65.4315 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 200.0127 tonnes of CO₂ equivalent.
- O'right Inc. (The Head Office) has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity of year 2024 is 0.474 kgCO₂e per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			65.4315
1.1	Stationary combustion		24.8284
1.2	Mobile combustion		5.8435
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		34.7596
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			200.0127
2.1	Indirect emissions from imported electricity	location-based approach	200.0127
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		T-REC purchased (total 106 certificates): 23BL0001-U024016712~16735 23BL0001-U024071304~71370 22BG0001-U024001612~1626	106,000 kWh
		Power Purchase Agreements:	317,268 kWh
			0.0000
	Indirect emissions from imported electricity	market-based approach	0.0000
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

Validation

- BSI stated that it had not found any evidence to indicate that the assumptions, methods, and limitations that we cited in the statement did not provide a reasonable basis for our projections or forecasts.
- Based on BSI examination of the evidence, nothing comes to our attention which causes us to believe that these assumptions do not provide a reasonable basis for the forecast.
- The forecast is properly on the basis of the assumption, actual results are likely to be different from the forecast since anticipated events frequently do not occur as expected the variation may be material.

EMISSIONS		Notes	tonnes CO ₂ e
Category 5: indirect GHG emissions associated with the use of products from the organization			11,914.9199
5.1	Emissions or removals from the use stage of the product	Indirect use-phase emissions Energy, and water resources consumed during product use are based on the assumptions in the Product Category Rules (Version 2.0) for Liquefied Cosmetics and Skin and Hair Cleaning Products.	11,893.5733
5.3	Emissions from end-of-life stage of the product	Waste-type-specific method The waste container recycling rate is assumed to be 72.51%	21.3466

Agreed-upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				212.4808
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 433.3399 t Road transport (gasoline & diesel): 47,867.4356 tkm Marine transport: 8,482.9285 tkm	18.0508
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Goods Weight: 58,443.3800t Road transport: 54,199.8550 tkm Marine transport: 543,363.6382 tkm Air transport: 13,831.0609 tkm	58.6179
3.3	Emissions from Employee commuting	Use the Distance-based method	TRA train: 78,186.6000 pkm Metro: 60,259.7900 pkm BUS (EV): 641.2000 pkm Automobile (EV): 39,055.0000 pkm Motorbike (EV):	102.4436

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			83,196.8000 pkm BUS (fuel): 67,699.8000 pkm Automobile (fuel): 350,110.4000 pkm Motorbike (fuel): 440,856.0000 pkm	
3.5	Emissions from Business travels	Use the Distance-based method	Automobile/Motorbike (fuel): 230,564.60000 pkm Automobile (EV): 35,108.40000 pkm	33.3684
Category 4: indirect GHG emissions from products used by organization				715.4599
4.1	Emissions from Purchased goods	Energy, Fuel and Tap Water: Use the Average-data method. Goods: Use the average-data method (The annual quantity of goods purchased in 2024 excludes general office and administrative supplies.)	Imported electricity: 421,967.7881 kWh Diesel: 2.2455 kilolitres LPG:7,700 kg Tap Water: 5,536.5063 m³ Goods: 433.3381 t	710.4676
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method, and distance-based method.	Road transport: 457.1751 tkm Industrial Waste: 14.5070 t	4.9923

The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

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Location	Verification Information
O'right Inc. No. 18, Sec. Gaoping, Zhongfeng Rd. Longtan Dist. Taoyuan City 325021 Taiwan 歐萊德國際股份有限公司 臺灣 桃園市 龍潭區 中豐路高平段 18 號 325021	The Greenhouse Gas Emissions with O'right Inc. (The Head Office) for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 65.4315 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 200.0127 tonnes of CO ₂ equivalent. The verification scope covers the head office only and excludes the warehouse.



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