



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the O'right Inc. 2025 GHG Report produced by O'right Inc., covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the O'right Inc., Ltd. 2025 GHG Report produced by O'right Inc., covering the other indirect GHG emissions (Scope 3):	Is not materially correct and is not a fair representation of GHG data and information.
	Has not been prepared in accordance with ISO 14064-1:2018 and it's principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Alen Kao
Independent Reviewer	Chin-Chuan Liu
Signed on behalf of BSI	 Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-07-23
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in O'right Inc. This 3 rd party Verification Opinion has been prepared for O'right Inc. only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by O'right Inc. is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 846562 Dated 2026-07-23



Verification Engagement

Organization	歐萊德國際股份有限公司 / O'right Inc.
Responsible party	歐萊德國際股份有限公司 / O'right Inc.
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: - Is accurate, materially correct and is a fair representation of GHG data and information - Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5 %
Level of Assurance	- Reasonable for direct GHG emissions and indirect GHG emissions from imported energy - Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. - Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. - Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. - Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: O'right Inc. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		O'right Inc. 歐萊德國際股份有限公司 No. 18, Sec. Gaoping, Zhongfeng Rd., Longtan Dist., Taoyuan City 325021 325021 桃園市龍潭區中豐路高平段 18 號
Organizations GHG Report containing GHG Statement		歐萊德國際_2025 年度溫室氣體盤查報告書-20260707 歐萊德國際_2025 年度溫室氣體盤查清冊-20260707
Organizational Boundary		Operational Control
Scope of activities		Design and Manufacture of Personal Care Products for Hair, Body, Face, and Oral Care. 個人護理產品的設計和製造(頭髮、身體、臉部及口腔護理)
Reporting Boundary	Direct GHG emissions (Scope 1)	- Stationary combustion - Mobile combustion - Industrial processes (anthropogenic systems) - Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	- Upstream transport and distribution for goods (Encompassing purchased raw materials, auxiliary materials, and production supplies, including international and domestic transportation) - Downstream transport and distribution for goods (Including international and domestic transportation) - Employee commuting (TRA, MRT, Diesel Buses, Gasoline/Electric Cars, Gasoline/Electric Motorcycles) - Business travel (Flights, THSR, TRA, MRT, Diesel Buses, Taxi, Gasoline/Electric Cars, Gasoline Motorcycles)
	Indirect GHG emissions from products used by organization (Scope 3)	- Purchased goods and services (Energy, Fuel, Tap Water, Raw Materials, Auxiliary Materials, and Production Supplies) - The disposal of solid and liquid waste (consists of general waste only; excludes wastewater)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	- The use stage of the product (Quantified based on 2025 product sales volume, according to the scenario assumptions of the PCR for Liquid Cosmetics and Skin/Hair Cleansing Products, Version 2.0) - End-of-life stage of the product (Quantified based on 2025 auxiliary material weights, assuming a 2024 historical waste container recycling rate of 74.98%)
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	61.8834
Indirect emissions from imported energy (Scope 2) - Location Based	189.9730
Indirect emissions from imported energy (Scope 2) - Market Based	0.0000
Indirect GHG emissions from transportation (Scope 3)	266.5341
Indirect GHG emissions from products used by organization (Scope 3)	595.5087
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	11,076.5755
Total (location based)	12,190.475
Total (market based)	12,000.502