

# 溫室氣體查驗聲明書

2020 年溫室氣體排放資訊

歐萊德國際股份有限公司

桃園市龍潭區中豐路高平段 18 號

經本公司依據 ISO 14064-3:2006 完成查驗並符合下列標準要求

**ISO 14064-1:2018**

直接溫室氣體排放量

**78.1163** 公噸二氧化碳當量

間接溫室氣體排放量

**14,459.3298** 公噸二氧化碳當量

直接與間接溫室氣體排放量

**14,537.446** 公噸二氧化碳當量

簽署人



黃世忠

資深副總裁

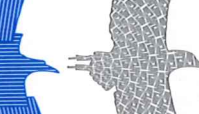
日期: 2021年10月12日

版次:1

TGP56A-15-6 2103

台灣檢驗科技股份有限公司

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【全廠/集團各類別溫室氣體排放量】

單位：公噸二氧化碳當量

報告邊界		溫室氣體排放量
類別	內容說明	
直接溫室氣體排放	彙整組織邊界內由組織擁有或控制的溫室氣體。	78.1163
間接溫室氣體排放	輸入能源溫室氣體排放	209.7508
	運輸溫室氣體排放	47.5942
	組織使用產品溫室氣體排放	939.1010
	使用來自於組織產品溫室氣體排放	13,262.8837
	其他來源溫室氣體排放	0.0000
直接與間接溫室氣體總排放量		14,537.446

台灣檢驗科技股份有限公司(以下簡稱SGS)，經與歐萊德國際股份有限公司(以下簡稱歐萊德)，桃園市龍潭區中豐路高平段18號，達成雙邊協議，依據ISO 14064-3:2006之要求執行直接與間接溫室氣體排放量之查驗，溫室氣體排放量涵蓋期間自2020年01月01日至2020年12月31日，查驗聲明內容說明如下：

### 角色與責任

歐萊德管理階層確保組織溫室氣體資訊系統之發展、紀錄維護及文件化程序已符合標準要求，負責評估、決定及報告溫室氣體排放量資訊，並提供支持溫室氣體主張所需之其他資訊給SGS。

SGS秉持第三方查驗單位之準則，依據2021年07月14日簽訂之雙邊協議、ISO 14064-1:2018、ISO 14064-3:2006要求，於2021年09月09日至2021年09月29日期間執行溫室氣體排放量查驗活動，並根據歐萊德適用範圍、目標、準則及溫室氣體排放量涵蓋期間自2020年01月01日至2020年12月31日之查驗結果，提出溫室氣體查驗聲明。

### 保證等級

SGS依據查驗準則及雙邊協議執行查驗程序，針對歐萊德於溫室氣體主張所提類別一及類別二之查驗證據顯示，未違反實質性差異門檻，符合主管機關認可之合理保證等級。

### 查驗範圍

SGS依據與歐萊德之雙邊協議，確認歐萊德組織邊界及報告範圍內之人為活動溫室氣體排放量與相關標準要求之符合性，根據ISO 14064-3:2006準則提出上述保證聲明涵蓋內容如下：

- 查驗歐萊德之 2020 年溫室氣體排放量
- 包含廠區：

廠區	活動範圍地理位置
龍潭廠	桃園市龍潭區中豐路高平段 18 號

- 溫室氣體排放源資訊來源為歐萊德之盤查資訊
- 排放溫室氣體種類：二氧化碳(CO<sub>2</sub>)、甲烷(CH<sub>4</sub>)、氧化亞氮(N<sub>2</sub>O)、氫氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF<sub>6</sub>)、三氟化氮(NF<sub>3</sub>)
- 全球暖化潛勢(GWP)引用 IPCC 2013 第五次評估報告之全球暖化潛勢值
- 排放係數資料庫來源：
  - 直接溫室氣體排放：行政院環保署溫室氣體排放係數管理表 6.0.4
  - 間接溫室氣體排放：
    - 輸入能源之電力引用經濟部能源局 2021 年公布之 2020 年電力排放係數：0.502 公斤二氧化碳當量/度計算
    - 二級資料庫引用產品碳足跡資訊網。

- 溫室氣體排放量資訊涵蓋週期：2020 年 01 月 01 日至 2020 年 12 月 31 日
- 盤查清冊版本：20210929
- 盤查報告書版本：20210929
- 查驗聲明之預期使用者：組織自行使用

### 查驗目標

SGS獨立客觀的取得支持溫室氣體主張揭露資訊的佐證，確保報告資訊符合準確性、完整性、一致性及透明度之準則，其內容包含錯誤或遺漏之項目。

### 查驗準則

遵守下列相關標準要求執行溫室氣體主張之查驗：

- ISO 14064-1:2018 溫室氣體—第 1 部：組織層級溫室氣體排放與移除之量化及報告附指引之規範

### 實質性

歐萊德定義溫室氣體主張符合性之實質性差異門檻判斷準則為5%，SGS依據此準則確認溫室氣體揭露資訊之遺漏或錯誤程度。

### 結論

歐萊德依據查驗準則要求提出溫室氣體主張，揭露資訊涵蓋期間自2020年01月01日至2020年12月31日，期間溫室氣體排放量為 14,537.446 公噸二氧化碳當量及生質燃燒之二氧化碳排放量為 0.0000 公噸二氧化碳當量。SGS採用風險評估方法為基礎，確保並控管溫室氣體排放資訊揭露風險；規劃及執行查驗流程，包含行前評估、取樣計畫、證據之蒐集，取得查驗聲明需要之資訊、說明及相關佐證，確保揭露之溫室氣體排放量準確性。

【全廠/集團各類別溫室氣體排放量】

單位：公噸二氧化碳當量

報告邊界			溫室氣體排放量
類別	內容說明		
直接溫室氣體排放		彙整組織邊界內由組織擁有或控制的溫室氣體。	78.1163
間接溫室氣體排放	輸入能源溫室氣體排放	來自輸入電力的間接排放，包含有關組織生產與消耗輸入電力之溫室氣體排放。	209.7508
	運輸溫室氣體排放	NA	47.5942
	組織使用產品溫室氣體排放	1.組織購買原料開採、製造與加工過程所產生溫室氣體排放。 2.處置固體與液體廢棄物產生之排放，係依廢棄物與其處理之特性而定。典型的處理型式為掩埋、焚化、生物處理或循環再利用過程。	939.1010

## 聲明書編號 TW21/00315GG, 接續

使用來自於組織產品溫室氣體排放	1.產品使用階段產生之排放或移除，包含來自所有販售的相關產品預期生命期總排放量。 2.產品廢棄處理所產生之溫室氣體排放。	13,262.8837
其他來源溫室氣體排放	NA	0.0000
直接與間接溫室氣體總排放量		14,537.446

SGS以客觀公正之立場，評估歐萊德溫室氣體資訊系統、監督方法及報告程序，溫室氣體排放量涵蓋期間自2020年01月01日至2020年12月31日，依據查驗結果保證其適用範圍、目標及準則之一致性及適切性，針對類別一及類別二提出合理保證之查驗聲明，無保留意見之列舉。

SGS根據自身角色及責任，在此聲明溫室氣體主張具實質性、正確性，以及公平性地陳述溫室氣體數據及資訊，並依據ISO 14064-1:2018製備執行溫室氣體量化、監督及報告溫室氣體資訊，本查驗聲明將視為說明歐萊德溫室氣體主張之查驗結果。

#### 保密性聲明

此報告及附件可能包含屬於歐萊德之機密資訊，未經歐萊德書面同意，其他個人、團體或公司禁止自行複製或發行。

#### 利益衝突迴避聲明

此報告及附件內容完全依照主管機關之標準方法與程序等相關規定，秉持公正、誠實進行查驗作業。絕無虛偽不實，如有違反，就政府機構所受損失願負連帶賠償責任之外，並接受主管機關依法令所為之行政處分及刑事處罰。

所有查證人員瞭解如自身受政府機關委任從事公務，亦屬於刑法上之公務員，並瞭解刑法上圖利罰、公務員登載不實偽造公文書及貪污治罪條例之相關規定，如有違反，亦為刑法及貪污治罪條例之適用對象，願受最嚴厲之法律制裁。

本公司與受查驗單位並無財務投資之關係，且符合主管機關對利益衝突迴避之要求。如有違反前述事實情事，經主管機關查證屬實時，此報告及附件內容願接受主管機關判定為無效之處分。

#### 查證團隊

上述聲明係查證團隊依據公正之查驗過程，針對歐萊德之2020年溫室氣體排放量所提出之聲明。

聲明書編號 TW21/00315GG, 接續

主導查驗員：

謝碩楷

查驗員：

林秉迺 陳映汝

備註：本查驗聲明遵照 SGS 溫室氣體查驗服務條款要求 [http://www.sgs.com/terms\\_and\\_conditions.htm](http://www.sgs.com/terms_and_conditions.htm)，聲明書內容由台灣檢驗科技股份有限公司依據溫室氣體主張之查驗結果進行編製，業經客戶同意後發行。本聲明書非用以解除客戶遵守組織章程、全國或者地方法令，以及任何被發佈國際指南章程之責任；客戶與 SGS 彼此為獨立之個體，客戶非受 SGS 約束，在此 SGS 除客戶之外毋須代表其面對其他組織團體。

# Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2020 of

## Hair O'right International Corporation

No.18, Sec. Gaoping, Zhongfeng Rd., Longtan Dist.,  
Taoyuan City 32544, Taiwan



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

## ISO 14064-1:2018

Direct emissions

**78.1163 tonnes of CO<sub>2</sub>e**

Indirect emissions

**14,459.3298 tonnes of CO<sub>2</sub>e**

Direct emissions and indirect emissions

**14,537.446 tonnes of CO<sub>2</sub>e**

Authorized by



David Huang

Senior Director

Date: 12 October 2021

Version 1

TGP56A-15-6 2103

SGS Taiwan Ltd.

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# Statement TW21/00315GG, continued

The emission of each category is described as below:

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

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Direct emissions	This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	78.1163
Indirect emissions	Imported energy	209.7508
	Transportation	47.5942
	Products used by an organization	939.1010
	Associated with the use of products from the organization	13,262.8837
	Other sources	0.0000
Direct emissions and indirect emissions		14,537.446

SGS has been contracted by Hair O'right International Corporation (hereinafter referred to as "O'right"), No.18, Sec. Gaoping, Zhongfeng Rd., Longtan Dist., Taoyuan City 32544, Taiwan for the verification of direct and indirect Greenhouse Gas emissions in accordance with

## ISO 14064-3:2006

as provided by Hair O'right International Corporation (hereinafter referred to as "O'right"), No.18, Sec. Gaoping, Zhongfeng Rd., Longtan Dist., Taoyuan City 32544, Taiwan, in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2020 to 31 December 2020.

## Roles and responsibilities

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

It is SGS's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2020 to 31 December 2020.

SGS conducted a third party verification of the provided GHG assertion against the principles of ISO 14064-1:2018, ISO 14064-3:2006 in the period 09 September 2021 to 29 September 2021. The verification was based on the verification scope, objectives and criteria as agreed between O'right and SGS on 14 July 2021.

## Level of Assurance

The level of assurance for category 1 and category 2 agreed is that of reasonable assurance.

## Scope

O'right has commissioned an independent verification by SGS Taiwan of reported GHG emissions of O'right arising from shampoo and cosmetic product producing activities, to establish conformance with ISO 14064:2018 principles within the scope of the verification as outlined below.

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

## Statement TW21/00315GG, continued

- Title or description activities: GHG verification for O'right in year 2020.
- Location/boundary of the activities:
  - No.18, Sec. Gaoping, Zhongfeng Rd., Longtan Dist., Taoyuan City 32544, Taiwan
- Physical infrastructure, activities, technologies and processes of the organization: Shampoo and cosmetic product producing.
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by O'right.
- Types of GHGs included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>
- The IPCC 2013 AR5 GWP values are applied in this inventory.
- Emission factor:
  - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), EPA.
  - Indirect emissions:
    - Electricity emission factor is 0.502 kgCO<sub>2</sub>e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2021).
    - The secondary database has Carbon Footprint Information Platform.
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2020 to 31 December 2020.
- The version of inventory sheet: 20210929
- The version of GHG assertion: 20210929
- Intended user of the verification statement: Private

### Objective

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

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

### Criteria

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

### Materiality

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

## Statement TW21/00315GG, continued

### Conclusion

O'right provided the GHG assertion based on the requirements of ISO 14064-1: 2018. The GHG information for the period 01 January 2020 to 31 December 2020 disclosing emissions of 14,537.446 metric tonnes of CO<sub>2</sub> equivalent and 0.0000 metric tonnes of direct CO<sub>2</sub> emissions from the combustion of biomass are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Direct emissions	This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	78.1163
Indirect emissions	Imported energy	209.7508
	Transportation	47.5942
	1. Emissions from upstream raw material transportation 2. Emissions from downstream product transportation	939.1010
	Products used by an organization	13,262.8837
	Associated with the use of products from the organization	0.0000
	Other sources	NA
Direct emissions and indirect emissions		14,537.446

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

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a reasonable level of assurance that the GHG emissions of category 1 and category 2 for the period 01 January 2020 to 31 December 2020 are fairly stated.

## Statement TW21/00315GG, continued

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

In SGS's opinion the presented GHG assertion

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

### Confidentiality

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

### Avoidance of Conflict of Interest

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

This statement shall be interpreted with the GHG assertion of O'right as a whole.

### Verifier Group

Above statements coincide with auditing process with fairness and impartiality, and aim at the emission of year 2020 of clients.

Statement TW21/00315GG, continued

Lead Verifier:

*Kevin Hsieh*

Verifier:

*Doreen Lin* *Angela Chen*

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at [http://www.sgs.com/terms\\_and\\_conditions.htm](http://www.sgs.com/terms_and_conditions.htm). The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at Hair O'right International Corporation, No.18, Sec. Gaoping, Zhongfeng Rd., Longtan Dist., Taoyuan City 32544, Taiwan, This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.