



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 822312

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 2021-01-01 to 2021-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 72.0032 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 232.6722 tonnes of CO₂ equivalent.
- O'right Inc. 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:

Managing Director BSI Taiwan, Peter Pu

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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 2021-01-01 to 2021-12-31 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 2021 is 0.509 kgCO₂e per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			72.0032
1.1	Stationary combustion		27.1110
1.2	Mobile combustion		5.8164
1.3	Industrial processes (anthropogenic systems)		0.0270
1.4	Fugitive (anthropogenic systems)		39.0488
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			232.6722
2.1	Indirect emissions from imported electricity	location-based approach	232.6722
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

- 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			17,404.3015
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.	17,386.2876
5.3	Emissions from end-of-life stage of the product	Waste-type-specific method The waste container recycling rate is assumed to be 77.18%	18.0139

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Agreed-upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2021-01-01 to 2021-12-31.
- 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				236.0162
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Business passenger car (gasoline): 85.5766 tkm Light truck (business usage, gasoline): 3,118.8118 tkm Light truck (business usage, diesel): 34,009.7277 tkm Heavy truck (business usage, diesel): 8,091.5240 tkm Marine transport: 10,549.5937 tkm	26.0784
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Road transport: 106,886.6691 tkm Air transport: 11,147.1862 tkm Marine transport: 938,088.3179 tkm	100.6606
3.3	Emissions from Employee commuting	Use the Distance-based method	Motorcycle: 321,181.3 pkm Electric motorcycle: 57,228.2 pkm Automobile: 329,532 pkm Electric car: 56,140.6 pkm Low floor city bus: 44,136 pkm Electric low floor city bus: 172.8 pkm MRT: 5,034 man-times Electric Multiple Unit (EMU): 6,497.6 pkm	81.5937
3.5	Emissions from Business travels	Use the Distance-based method	Automobile: 197,576.8 pkm Electric car: 17,195.6 pkm Taiwan High Speed Rail 43.54 KgCO ₂ e Electric Multiple Unit(EMU) 388 pkm	27.6835
Category 4: indirect GHG emissions from products used by organization				807.0599
4.1	Emissions from Purchased goods	Energy & Fuel: Use the Average-data method Goods: Use the average-data method	Diesel: 2,197.1 L Imported energy: 457,116.2674 kWh Liquefied Petroleum Gas: 8,500 kg Taiwan tap water: 6,187.3962 m ³ Goods: 498.0528 tonnes	802.7919
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	General waste(incinerated): 11.8118 tonnes Transportation: 1,072.3259 tkm	4.2680

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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:

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. for the period from 2021-01-01 to 2021-12-31 was verified, including direct greenhouse gas emissions 72.0032 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 232.6722 tonnes of CO ₂ equivalent.

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