

碳足跡查證聲明書

查證標的產品
液劑化粧品及肌膚毛髮洗潔產品

以上產品之計算由

歐萊德國際股份有限公司

桃園市龍潭區高平里中豐路高平段 18 號

本公司確認以生命週期評估數據為基礎
依據 ISO 14064-3:2006 完成查證並符合下列標準要求

ISO 14067:2018

產品的生命週期評估範疇

企業對消費者

簽署人



黃世忠

資深副總裁

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聲明書編號 TW20/00403CFP, 接續

產品名稱	液劑化粧品及肌膚毛髮洗潔產品						
功能單位	每 1mL / 2mL / 3mL / 5mL / 7mL / 8mL / 10mL / 16mL / 70mL 液劑化粧品及肌膚毛髮洗潔產品(功能單位如表內所示)						
生命週期溫室氣體排放量							
查證標的產品功能單位排放量 (單位: 公克二氧化碳當量)							
生命週期階段	功能單位	原料	製造	配銷	使用	廢棄處理	總和
香檳玫瑰護色洗髮精 400mL	每 7ml	6.377	3.492	0.763	173.791	0.157	184.58
紫玫瑰護色洗髮精 400mL	每 7ml	6.219	3.302	1.587	173.791	0.162	185.06
茶花控油洗髮精 400mL	每 7ml	6.408	3.985	0.689	173.791	0.163	185.04
竹萃保濕洗髮精 400mL	每 7ml	6.331	3.442	0.794	173.791	0.158	184.52
零度 C 洗髮精 400mL	每 7ml	6.365	3.526	0.562	173.791	0.162	184.41
桃花豐盈洗髮精 400mL	每 7ml	6.082	3.514	0.760	173.791	0.163	184.31
積雪草植萃乾洗髮 180mL	每 2ml	3.941	2.311	0.339	0.000	0.070	6.66
木蘭洗髮精 1000mL	每 7ml	4.160	1.986	0.642	173.791	0.097	180.68
專業深層洗髮精 1000mL	每 7ml	6.518	3.518	0.756	173.791	0.141	184.72
綠茶洗髮精 1000mL	每 7ml	6.395	2.323	0.854	173.791	0.147	183.51
茶樹洗髮精 1000mL	每 7ml	6.513	2.152	0.828	173.791	0.148	183.43
蒲公英兒童溫和洗髮精 1000mL	每 7ml	5.293	2.244	0.794	173.791	0.141	182.26
歐萊德保濕洗髮精(木蘭香) 5L	每 7ml	4.114	1.540	0.230	173.791	0.072	179.75
歐萊德護色洗髮精(薔薇香) 5L	每 7ml	4.109	1.612	0.227	173.791	0.072	179.81
歐萊德控油洗髮精(雪松橙香) 5L	每 7ml	4.564	1.737	0.252	173.791	0.072	180.42
歐萊德深層洗髮精(薰衣草香) 5L	每 7ml	5.477	1.887	0.831	173.791	0.072	182.06
竹萃保濕護髮素 250mL	每 8ml	10.755	9.577	0.993	173.791	0.188	195.30
雪松橙護髮素 1000mL	每 8ml	4.784	3.944	0.585	173.791	0.093	183.20
歐萊德保濕護髮素(木蘭香)5L	每 8ml	4.554	3.443	0.253	173.791	0.082	182.12
歐萊德護色護髮素(薔薇香)5L	每 8ml	4.600	3.445	0.280	173.791	0.082	182.20
海甘藍極致賦活護髮包 70mL	每 70ml	114.121	100.717	8.601	173.791	1.566	398.80
薔薇極光護色護髮包 70mL	每 70ml	85.557	101.810	7.836	173.791	1.341	370.33
玫瑰果精華油 100mL	每 1ml	3.365	1.618	0.158	0.000	0.093	5.23
玫瑰果精華優油 100mL	每 1ml	3.379	1.742	0.171	0.000	0.093	5.39
山茶花菁萃油 100mL	每 1ml	4.546	1.406	0.447	0.000	0.093	6.49
RECOFFEE 護髮油 100mL	每 1ml	4.735	2.552	0.187	0.000	0.098	7.57
咖啡因頭皮賦活精萃 55mL	每 7ml	138.986	101.162	5.278	173.791	2.182	421.40

活岩藻頭皮淨衡精萃 55mL	每 7ml	139.496	139.848	5.560	173.791	2.255	460.95
綠茶保濕蜜乳 180mL	每 2ml	3.221	5.870	0.311	0.000	0.102	9.50
綠茶修護精華液 180mL	每 1ml	1.075	2.871	0.841	0.000	0.043	4.83
銀杏護髮精質霜 100mL	每 2ml	5.643	10.542	1.747	0.000	0.259	18.19
茶樹抗菌頭皮噴霧 50mL	每 1ml	3.769	2.970	0.329	0.000	0.100	7.17
枸杞豐盈頭皮噴霧 50mL	每 1ml	3.882	2.923	0.219	0.000	0.100	7.12
沁涼頭皮清新噴霧 50mL	每 1ml	3.819	2.658	0.189	0.000	0.100	6.77
Hinoki 檜木頭皮去角質凝露 240mL	每 16ml	29.297	10.446	1.972	173.791	0.368	215.87
兒茶滋養頭皮保護凝露 10mL	每 10ml	35.680	141.414	1.562	173.791	0.964	353.41
綠茶沐浴乳 400mL	每 7ml	8.636	4.440	0.859	768.687	0.161	782.78
桃花輕盈沐浴乳 400mL	每 7ml	8.782	3.846	1.731	768.687	0.158	783.20
玫瑰果潤澤沐浴乳 400mL	每 7ml	8.918	3.804	0.502	768.687	0.161	782.07
雪松橙沐浴乳 1000mL	每 7ml	6.271	1.942	0.677	768.687	0.094	777.67
歐錦葵嬰幼兒慕絲 650mL	每 3ml	2.027	2.016	3.652	768.687	0.066	776.45
合歡果泡沫洗手乳 650mL	每 1ml	0.855	0.571	0.151	1.498	0.023	3.10
茶樹洗手乳 1000mL	每 1ml	0.618	0.533	0.067	1.498	0.012	2.73
枸杞豐盈髮膜 100mL	每 1ml	1.908	4.140	0.319	0.000	0.057	6.42
我型我秀泥 50mL	每 1ml	4.299	7.948	0.492	0.000	0.123	12.86
自由意志泥 50mL	每 1ml	3.792	9.323	0.371	0.000	0.192	13.68
撐撐水 180mL	每 1ml	1.935	2.268	1.662	0.000	0.043	5.91
植萃空氣雕 180mL	每 1ml	1.138	2.520	0.723	0.000	0.043	4.42
枸杞恆潤撫紋菁萃 30mL	每 1ml	7.079	10.451	0.418	0.000	0.448	18.40
生薑按摩油(溫感)100mL	每 5ml	16.506	15.775	0.845	0.000	0.642	33.77

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)，32544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之要求執行產品生命週期溫室氣體排放量之查證，確認符合以下標準要求

ISO 14067:2018

查證聲明內容如下：

角色與責任

歐萊德負責管理產品生命週期溫室氣體排放量盤查系統之記錄收集、維護和盤查報告的揭露，包括產品生命週期溫室氣體排放量資訊、排放量計算和判斷的報告。SGS負責展現本次查證標的產品之產品生命週期溫室氣體排放量的查證意見。

SGS秉持獨立第三方查證單位之準則，依據ISO 14067:2018、ISO 14064-3:2006、ISO 14040:2006和ISO 14044:2006等相關準則，執行本次標的產品之產品生命週期溫室氣體排放量之查證活動，並根據歐萊德與SGS簽訂合約中載明之適用範圍、目標及準則，自2020年10月27日至2020年11月11日查核產品生命週期溫室氣體排放量，依據查證結果提出產品生命週期溫室氣體排放量查證聲明。

保證等級

SGS依據查證準則執行查證程序，證據結果顯示歐萊德提出之產品生命週期溫室氣體排放量計算過程與數據展現，符合預期標準之規定，未違反實質性差異門檻，符合認可之合理保證等級。

查證範圍

SGS依據與歐萊德之雙邊協議，確認歐萊德提供之相關產品之生命週期溫室氣體排放量與相關標準要求之符合性，根據ISO 14067:2018、ISO 14064-3:2006、ISO 14040:2006和ISO 14044:2006等相關準則，提出保證聲明之涵蓋內容如下：

- 查證之產品或服務活動：查證歐萊德之產品如下：
 - 香檳玫瑰護色洗髮精 400mL
 - 紫玫瑰護色洗髮精 400mL
 - 茶花控油洗髮精 400mL
 - 竹萃保濕洗髮精 400mL
 - 零度 C 洗髮精 400mL
 - 桃花豐盈洗髮精 400mL
 - 積雪草植萃乾洗髮 180mL
 - 木蘭洗髮精 1000mL
 - 專業深層洗髮精 1000mL
 - 綠茶洗髮精 1000mL

- 茶樹洗髮精 1000mL
- 蒲公英兒童溫和洗髮精 1000mL
- 歐萊德保濕洗髮精(木蘭香) 5L
- 歐萊德護色洗髮精(薔薇香) 5L
- 歐萊德控油洗髮精(雪松橙香) 5L
- 歐萊德深層洗髮精(薰衣草香) 5L
- 竹萃保濕護髮素 250mL
- 雪松橙護髮素 1000mL
- 歐萊德保濕護髮素(木蘭香)5L
- 歐萊德護色護髮素(薔薇香)5L
- 海甘藍極致賦活護髮包 70mL
- 薔薇極光護色護髮包 70mL
- 玫瑰果精華油 100mL
- 玫瑰果精華優油 100mL
- 山茶花菁萃油 100mL
- RECOFFEE 護髮油 100mL
- 咖啡因頭皮賦活精萃 55mL
- 活岩藻頭皮淨衡精萃 55mL
- 綠茶保濕蜜乳 180mL
- 綠茶修護精華液 180mL
- 銀杏護髮精質霜 100mL
- 茶樹抗菌頭皮噴霧 50mL
- 枸杞豐盈頭皮噴霧 50mL
- 沁涼頭皮清新噴霧 50mL
- Hinoki 檜木頭皮去角質凝露 240mL
- 兒茶滋養頭皮保護凝露 10mL
- 綠茶沐浴乳 400mL
- 桃花輕盈沐浴乳 400mL
- 玫瑰果潤澤沐浴乳 400mL
- 雪松橙沐浴乳 1000mL
- 歐錦葵嬰幼兒慕絲 650mL
- 合歡果泡沫洗手乳 650mL
- 茶樹洗手乳 1000mL
- 枸杞豐盈髮膜 100mL
- 我型我秀泥 50mL

- 自由意志泥 50mL
- 撐撐水 180mL
- 植萃空氣雕 180mL
- 枸杞恆潤撫紋菁萃 30mL
- 生薑按摩油(溫感)100mL
- 產品類別規則：液劑化粧品及肌膚毛髮洗潔產品 (No.20-014) (2020.06.03) (Ver. 2.0), 行政院環境保護署
- 功能單位：每 1mL / 2mL / 3mL / 5mL / 7mL / 8mL / 10mL / 16mL / 70mL 液劑化粧品及肌膚毛髮洗潔產品 (單次使用量)
- 宣告單位：NA
- 系統邊界：涵蓋了從企業對消費者的生命週期的排放評估作業，系統邊界明確界定按照 ISO 14040:2006 與 ISO 14067:2018 之規範。所有排放之溫室氣體以 ISO 14067:2018 所述項目為基礎。
- 生命週期使用評估軟體：SimaPro 9.0.0.49
- 二級數據之資料庫來源：產品碳足跡計算服務平台、Ecoinvent 3.
- 生命週期評估工具和指標：
 - 使用 EXCEL 進行生命週期排放量的計算
 - 應用 IPCC 2013 年第五次評估報告之全球暖化潛勢數值進行計算
- 製造地點：
 - 32544 桃園市龍潭區中豐路高平段 18 號
- 產品生命週期溫室氣體排放量資訊涵蓋週期：2019 年 01 月 01 日至 2019 年 12 月 31 日

查證目標

SGS獨立客觀的取得支持產品碳足跡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。

查證準則

遵守下列相關標準要求執行產品碳足跡溫室氣體主張之查證：

- ISO 14067:2018、ISO 14064-3:2006、ISO 14040:2006 和 ISO 14044:2006 等相關標準

實質性

定義產品生命週期溫室氣體排放量主張符合性之實質性差異門檻判斷準則為5%，SGS依據此準則確認產品生命週期溫室氣體排放量揭露資訊之正確性。

結論

歐萊德依據相關查證準則要求提出產品生命週期溫室氣體主張，揭露產品生命週期溫室氣體排放量。SGS以客觀公正之立場，評估產品生命週期溫室氣體排放資訊系統、監督方法及報告程序，依據查證結果保證其適用範圍、目標及準則之一致性及適切性，並提出一份合理保證之查證聲明，無保留意見之列舉。

本次針對之產品生命週期各階段溫室氣體排放量描述如下：

產品名稱	液劑化粧品及肌膚毛髮洗潔產品						
功能單位	每 1mL / 2mL / 3mL / 5mL / 7mL / 8mL / 10mL / 16mL / 70mL 液劑化粧品及肌膚毛髮洗潔產品(功能單位如表內所示)						
生命週期溫室氣體排放量							
查證標的產品功能單位排放量 (單位: 公克二氧化碳當量)							
生命週期階段	功能單位	原料	製造	配銷	使用	廢棄處理	總和
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歐萊德保濕護髮素(木蘭香)5L	每 8ml	4.554	3.443	0.253	173.791	0.082	182.12
歐萊德護色護髮素(薔薇香)5L	每 8ml	4.600	3.445	0.280	173.791	0.082	182.20

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山茶花菁萃油 100mL	每 1ml	4.546	1.406	0.447	0.000	0.093	6.49
RECOFFEE 護髮油 100mL	每 1ml	4.735	2.552	0.187	0.000	0.098	7.57
咖啡因頭皮賦活精萃 55mL	每 7ml	138.986	101.162	5.278	173.791	2.182	421.40
活岩藻頭皮淨衡精萃 55mL	每 7ml	139.496	139.848	5.560	173.791	2.255	460.95
綠茶保濕蜜乳 180mL	每 2ml	3.221	5.870	0.311	0.000	0.102	9.50
綠茶修護精華液 180mL	每 1ml	1.075	2.871	0.841	0.000	0.043	4.83
銀杏護髮精質霜 100mL	每 2ml	5.643	10.542	1.747	0.000	0.259	18.19
茶樹抗菌頭皮噴霧 50mL	每 1ml	3.769	2.970	0.329	0.000	0.100	7.17
枸杞豐盈頭皮噴霧 50mL	每 1ml	3.882	2.923	0.219	0.000	0.100	7.12
沁涼頭皮清新噴霧 50mL	每 1ml	3.819	2.658	0.189	0.000	0.100	6.77
Hinoki 檜木頭皮去角質凝露 240mL	每 16ml	29.297	10.446	1.972	173.791	0.368	215.87
兒茶滋養頭皮保護凝露 10mL	每 10ml	35.680	141.414	1.562	173.791	0.964	353.41
綠茶沐浴乳 400mL	每 7ml	8.636	4.440	0.859	768.687	0.161	782.78
桃花輕盈沐浴乳 400mL	每 7ml	8.782	3.846	1.731	768.687	0.158	783.20
玫瑰果潤澤沐浴乳 400mL	每 7ml	8.918	3.804	0.502	768.687	0.161	782.07
雪松橙沐浴乳 1000mL	每 7ml	6.271	1.942	0.677	768.687	0.094	777.67
歐錦葵嬰幼兒慕絲 650mL	每 3ml	2.027	2.016	3.652	768.687	0.066	776.45
合歡果泡沫洗手乳 650mL	每 1ml	0.855	0.571	0.151	1.498	0.023	3.10
茶樹洗手乳 1000mL	每 1ml	0.618	0.533	0.067	1.498	0.012	2.73
枸杞豐盈髮膜 100mL	每 1ml	1.908	4.140	0.319	0.000	0.057	6.42
我型我秀泥 50mL	每 1ml	4.299	7.948	0.492	0.000	0.123	12.86
自由意志泥 50mL	每 1ml	3.792	9.323	0.371	0.000	0.192	13.68
撐撐水 180mL	每 1ml	1.935	2.268	1.662	0.000	0.043	5.91
植萃空氣雕 180mL	每 1ml	1.138	2.520	0.723	0.000	0.043	4.42
枸杞恆潤撫紋菁萃 30mL	每 1ml	7.079	10.451	0.418	0.000	0.448	18.40
生薑按摩油(溫感)100mL	每 5ml	16.506	15.775	0.845	0.000	0.642	33.77

SGS採用風險評估方法為基礎，確保並控管產品生命週期溫室氣體排放資訊揭露風險；規劃及執行查證流程，包含行前評估、取樣計畫、證據之蒐集，取得查證聲明需要之資訊、說明及相關佐證，確保揭露之溫室氣體排放量準確性。

SGS根據自身角色及責任，在此聲明產品生命週期溫室氣體排放主張具實質性、正確性，以及公平性地陳述溫室氣體數據及資訊，並依據ISO 14067:2018、ISO 14064-3:2006、ISO 14040:2006和ISO 14044:2006等相關準則執行產品生命週期溫室氣體量化、監督及報告產品生命週期溫室氣體排放資訊，本查證聲明將視為說明歐萊德產品生命週期溫室氣體排放量主張之查證結果。

保密性聲明

此聲明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

此聲明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、誠實進行查證作業，絕無虛偽不實。本公司與受查證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。

查證團隊

上述聲明係查證團隊依據公正之查驗過程，針對歐萊德之碳足跡主張所提出之聲明。

主導查證員：

謝禎楷

查證員：

蘇怡禎

本查證聲明書之有效期間為兩年，歐萊德應依標準條文之規範於適當時機重新評估產品生命週期溫室氣體排放量。

備註：本查證聲明遵照SGS溫室氣體/碳足跡查證服務條款要求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碳足跡主張之查證結果進行編製，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。

Product Carbon Footprint Verification Statement

**The Inventory of Product Carbon Footprint of
Liquefied cosmetics,
Skin Skin and Hair Cleaning products**

which is calculated by

Hair O'right International Corporation

No.18, Sec. Gaoping, Zhongfeng Rd., Longtan Dist.,
Taoyuan City 32544, Taiwan (R.O.C.)

Based on life cycle assessment verified in accordance
with ISO 14064-3:2006 as meeting the requirements of



ISO 14067:2018

Basis of Assessment

Cradle-to-Grave

Authorized by



David Huang

Senior Director

Version 1

Issue Date: 22 December 2020

Valid Date: 21 December 2022

TGP57-15-16 2006

SGS Taiwan Ltd.

No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District,

New Taipei City 24803, Taiwan

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Statement TW20/00403CFP, continued

Product Name	Liquefied cosmetics, Skin Skin and Hair Cleaning products						
Functional Unit	Per 1mL / 2mL / 3mL / 5mL / 7mL / 8mL / 10mL / 16mL / 70mL of Liquefied cosmetics, Skin Skin and Hair Cleaning products (The Functional unit is shown in the table)						
Life cycle GHG emissions							
Functional Unit emissions (Unit: grams of CO ₂ e)							
Life Cycle Stage	Declared unit	Material	Manufacture	Distribution	Use	Disposal	Total
Golden Rose Color Care Shampoo 400mL	Pre 7 ml	6.377	3.492	0.763	173.791	0.157	184.58
Purple Rose Color Care Shampoo 400mL	Pre 7 ml	6.219	3.302	1.587	173.791	0.162	185.06
Camellia Oil-Control Shampoo 400mL	Pre 7 ml	6.408	3.985	0.689	173.791	0.163	185.04
Bamboo Moisturizing Shampoo 400mL	Pre 7 ml	6.331	3.442	0.794	173.791	0.158	184.52
Ice Shampoo 400mL	Pre 7 ml	6.365	3.526	0.562	173.791	0.162	184.41
Peach Blossom Volumizing Shampoo 400mL	Pre 7 ml	6.082	3.514	0.760	173.791	0.163	184.31
Centella Green Dry Shampoo 180mL	Pre 2 ml	3.941	2.311	0.339	0.000	0.070	6.66
O'right Shampoo (Magnolia scented) 1000mL	Pre 7 ml	4.160	1.986	0.642	173.791	0.097	180.68
Deep Cleansing Shampoo 1000mL	Pre 7 ml	6.518	3.518	0.756	173.791	0.141	184.72
Green Tea Shampoo 1000mL	Pre 7 ml	6.395	2.323	0.854	173.791	0.147	183.51
Tea Tree Shampoo 1000mL	Pre 7 ml	6.513	2.152	0.828	173.791	0.148	183.43
Dandelion Sensitive Shampoo 1000mL	Pre 7 ml	5.293	2.244	0.794	173.791	0.141	182.26
O'right Moisturizing Shampoo(Magnolia scented) 5L	Pre 7 ml	4.114	1.540	0.230	173.791	0.072	179.75
O'right Color Care Shampoo(Rose scented) 5L	Pre 7 ml	4.109	1.612	0.227	173.791	0.072	179.81
O'right Oil-Control Shampoo(Cedarwood & petitgrain scented) 5L	Pre 7 ml	4.564	1.737	0.252	173.791	0.072	180.42
O'right Deep Cleansing Shampoo(Lavender scented) 5L	Pre 7 ml	5.477	1.887	0.831	173.791	0.072	182.06
Bamboo Moisturizing Conditioner 250mL	Pre 8 ml	10.755	9.577	0.993	173.791	0.188	195.30
O'right Conditioner (Cedarwood & petitgrain scented) 1000mL	Pre 8 ml	4.784	3.944	0.585	173.791	0.093	183.20
O'right Moisturizing Conditioner(Magnolia scented) 5L	Pre 8 ml	4.554	3.443	0.253	173.791	0.082	182.12
O'right Color Care Conditioner(Rose scented) 5L	Pre 8 ml	4.600	3.445	0.280	173.791	0.082	182.20
Abyssinian Oil Sublime Renewal Hair Treatment 70mL	Pre 70 ml	114.121	100.717	8.601	173.791	1.566	398.80
Rose Vibrant Color Care Hair Treatment 70mL	Pre 70 ml	85.557	101.810	7.836	173.791	1.341	370.33
Rose Hip Seed Moisturizing Oil 100mL	Pre 1 ml	3.365	1.618	0.158	0.000	0.093	5.23
Premier Rose Hip Seed Moisturizing Oil 100mL	Pre 1 ml	3.379	1.742	0.171	0.000	0.093	5.39
Camellia Essential Hair Oil 100mL	Pre 1 ml	4.546	1.406	0.447	0.000	0.093	6.49

Statement TW20/00403CFP, continued

RECOFFEE Hair Oil 100mL	Pre 1 ml	4.735	2.552	0.187	0.000	0.098	7.57
Caffeine Invigorating Scalp Serum 55mL	Pre 7 ml	138.986	101.162	5.278	173.791	2.182	421.40
Brown Algae Purifying Scalp Serum 55mL	Pre 7 ml	139.496	139.848	5.560	173.791	2.255	460.95
Green Tea Moisturizing Cream 180mL	Pre 2 ml	3.221	5.870	0.311	0.000	0.102	9.50
Green Tea Regulate Hair Mist 180mL	Pre 1 ml	1.075	2.871	0.841	0.000	0.043	4.83
Ginkgo Intensive Hair Cream 100mL	Pre 2 ml	5.643	10.542	1.747	0.000	0.259	18.19
Tea Tree Purifying Scalp Spray 50mL	Pre 1 ml	3.769	2.970	0.329	0.000	0.100	7.17
Goji Berry Scalp Spray 50mL	Pre 1 ml	3.882	2.923	0.219	0.000	0.100	7.12
Cooling and Refreshing Scalp Spray 50mL	Pre 1 ml	3.819	2.658	0.189	0.000	0.100	6.77
Hinoki Scalp Exfoliating Gel 240mL	Pre 16 ml	29.297	10.446	1.972	173.791	0.368	215.87
Catechin Scalp Protection Gel 10mL	Pre 10 ml	35.680	141.414	1.562	173.791	0.964	353.41
Green Tea Body Wash 400mL	Pre 7 ml	8.636	4.440	0.859	768.687	0.161	782.78
Peach Blossom Smoothing Body Wash 400mL	Pre 7 ml	8.782	3.846	1.731	768.687	0.158	783.20
Rose Hip Seed Nourishing Body Wash 400mL	Pre 7 ml	8.918	3.804	0.502	768.687	0.161	782.07
O'right Body Wash (Cedarwood & petitgrain scented) 1000mL	Pre 7 ml	6.271	1.942	0.677	768.687	0.094	777.67
Mallow Baby Shampoo & Wash Mousse 650mL	Pre 3 ml	2.027	2.016	3.652	768.687	0.066	776.45
Shikakai Purifying Foaming Hand Wash 650mL	Pre 1 ml	0.855	0.571	0.151	1.498	0.023	3.10
Tea Tree Hand Wash 1000mL	Pre 1 ml	0.618	0.533	0.067	1.498	0.012	2.73
Goji Berry Volumizing Hair Cream 100mL	Pre 1 ml	1.908	4.140	0.319	0.000	0.057	6.42
Ultra Free Mud 50mL	Pre 1 ml	4.299	7.948	0.492	0.000	0.123	12.86
Free Mind Mud 50mL	Pre 1 ml	3.792	9.323	0.371	0.000	0.192	13.68
Superb Lifting Spray 180mL	Pre 1 ml	1.935	2.268	1.662	0.000	0.043	5.91
Anti-Gravity Nature Gel 180mL	Pre 1 ml	1.138	2.520	0.723	0.000	0.043	4.42
Goji Berry Age-defying Concentrate 30mL	Pre 1 ml	7.079	10.451	0.418	0.000	0.448	18.40
Ginger Thermal Massage Oil 100mL	Pre 5 ml	16.506	15.775	0.845	0.000	0.642	33.77

SGS has been commissioned by Hair O'right International Corporation (hereinafter referred to as "O'right"), No.18, Sec. Gaoping, Zhongfeng Rd., Longtan Dist., Taoyuan City 32544, Taiwan (R.O.C.) to conduct the life cycle Greenhouse Gas (hereinafter referred to as "GHG") emissions verification of Liquefied cosmetics, Skin Skin and Hair Cleaning products in accordance with ISO 14064-3:2006 against the requirements of

ISO 14067:2018

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 the life cycle GHG emissions for product information and the reported life cycle GHG emissions of the product.

It is SGS's responsibility to express an independent GHG verification opinion on the life cycle GHG emissions of the product.

SGS conducted a third party verification of the provided GHG assertion against the principles of ISO 14067:2018, ISO 14064-3: 2006, ISO 14040: 2006 and ISO 14044: 2006 in the period 27 October 2020 to 11 November 2020. The verification was based on the verification scope, objectives and criteria as agreed between O'right and SGS.

Level of Assurance

The level of assurance agreed is that of reasonable assurance.

Scope

O'right has commissioned an independent verification by SGS Taiwan of the reported Cradle-to-Grave life cycle GHG emissions associated with the sourcing of raw materials and through manufacture, distribution, use and disposal of the product, to establish conformance with ISO 14067:2018 principles within the scope of the verification as outlined below.

This engagement covers verification of GHG emissions from Cradle-to-Grave life cycle assessment within the system boundary defined by ISO 14067:2018.

Statement TW20/00403CFP, continued

- Title or description of activities : Product carbon footprint verification of the Cradle-to-Grave life cycle GHG emissions of Liquefied cosmetics, Skin Skin and Hair Cleaning products.
- Product Category Rule : Liquefied cosmetics, Skin and Hair Cleaning Products (No.20-014) (2020.06.03) (Ver. 2.0), Taiwan EPA.
- Functional unit : Per 1mL / 2mL / 3mL / 5mL / 7mL / 8mL / 10mL / 16mL / 70mL of Liquefied cosmetics, Skin Skin and Hair Cleaning products. (Use once).
- Declared unit : NA
- System boundary : Covers a Cradle-to-Grave assessment of the full life cycle emissions; the system boundary was clearly defined in accordance with ISO 14040:2006 and ISO 14067:2018. All GHG's enlisted on ISO 14067:2018.
- Data resources : The primary data collection is from manufacturing and operational control phases. The secondary data collection is from Carbon Footprint Calculation Platform, Ecoinvent 3.0.
- Life cycle assessment tool and index :
 - Life cycle emissions are calculated by Excel and SimaPro 9.0.0.49.
 - IPCC 2013 AR5 GWP values are applied in this inventory.
- Manufacturing location :
 - No.18, Sec. Gaoping, Zhongfeng Rd., Longtan Dist., Taoyuan City 32544, Taiwan (R.O.C.)
- GHG information for the following production period was verified : 01 January 2019 to 31 December 2019.
- Intended use of the verification statement : Private.

Objective

The purpose of this verification exercise is, by review of objective evidence, to independently review:

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

Criteria

Criteria against which the verification assessment is undertaken is the principles of ISO 14067:2018.

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 TW20/00403CFP, continued

Conclusion

O'right provided the GHG assertion based on the requirements of ISO 14067:2018. The data had been verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

The GHG emission of each product is described as below:

Product Name	Liquefied cosmetics, Skin Skin and Hair Cleaning products						
Functional Unit	Per 1mL / 2mL / 3mL / 5mL / 7mL / 8mL / 10mL / 16mL / 70mL of Liquefied cosmetics, Skin Skin and Hair Cleaning products (The Functional unit is shown in the table)						
Life cycle GHG emissions							
Functional Unit emissions (Unit: grams of CO ₂ e)							
Life Cycle Stage	Declared unit	Material	Manufacture	Distribution	Use	Disposal	Total
Golden Rose Color Care Shampoo 400mL	Pre 7 ml	6.377	3.492	0.763	173.791	0.157	184.58
Purple Rose Color Care Shampoo 400mL	Pre 7 ml	6.219	3.302	1.587	173.791	0.162	185.06
Camellia Oil-Control Shampoo 400mL	Pre 7 ml	6.408	3.985	0.689	173.791	0.163	185.04
Bamboo Moisturizing Shampoo 400mL	Pre 7 ml	6.331	3.442	0.794	173.791	0.158	184.52
Ice Shampoo 400mL	Pre 7 ml	6.365	3.526	0.562	173.791	0.162	184.41
Peach Blossom Volumizing Shampoo 400mL	Pre 7 ml	6.082	3.514	0.760	173.791	0.163	184.31
Centella Green Dry Shampoo 180mL	Pre 2 ml	3.941	2.311	0.339	0.000	0.070	6.66
O'right Shampoo (Magnolia scented) 1000mL	Pre 7 ml	4.160	1.986	0.642	173.791	0.097	180.68
Deep Cleansing Shampoo 1000mL	Pre 7 ml	6.518	3.518	0.756	173.791	0.141	184.72
Green Tea Shampoo 1000mL	Pre 7 ml	6.395	2.323	0.854	173.791	0.147	183.51
Tea Tree Shampoo 1000mL	Pre 7 ml	6.513	2.152	0.828	173.791	0.148	183.43
Dandelion Sensitive Shampoo 1000mL	Pre 7 ml	5.293	2.244	0.794	173.791	0.141	182.26
O'right Moisturizing Shampoo(Magnolia scented) 5L	Pre 7 ml	4.114	1.540	0.230	173.791	0.072	179.75
O'right Color Care Shampoo(Rose scented) 5L	Pre 7 ml	4.109	1.612	0.227	173.791	0.072	179.81
O'right Oil-Control Shampoo(Cedarwood & petitgrain scented) 5L	Pre 7 ml	4.564	1.737	0.252	173.791	0.072	180.42
O'right Deep Cleansing Shampoo(Lavender scented) 5L	Pre 7 ml	5.477	1.887	0.831	173.791	0.072	182.06
Bamboo Moisturizing Conditioner 250mL	Pre 8 ml	10.755	9.577	0.993	173.791	0.188	195.30
O'right Conditioner (Cedarwood & petitgrain scented) 1000mL	Pre 8 ml	4.784	3.944	0.585	173.791	0.093	183.20
O'right Moisturizing Conditioner(Magnolia scented) 5L	Pre 8 ml	4.554	3.443	0.253	173.791	0.082	182.12

Statement TW20/00403CFP, continued

O'right Color Care Conditioner(Rose scented) 5L	Pre 8 ml	4.600	3.445	0.280	173.791	0.082	182.20
Abyssinian Oil Sublime Renewal Hair Treatment 70mL	Pre 70 ml	114.121	100.717	8.601	173.791	1.566	398.80
Rose Vibrant Color Care Hair Treatment 70mL	Pre 70 ml	85.557	101.810	7.836	173.791	1.341	370.33
Rose Hip Seed Moisturizing Oil 100mL	Pre 1 ml	3.365	1.618	0.158	0.000	0.093	5.23
Premier Rose Hip Seed Moisturizing Oil 100mL	Pre 1 ml	3.379	1.742	0.171	0.000	0.093	5.39
Camellia Essential Hair Oil 100mL	Pre 1 ml	4.546	1.406	0.447	0.000	0.093	6.49
RECOFFEE Hair Oil 100mL	Pre 1 ml	4.735	2.552	0.187	0.000	0.098	7.57
Caffeine Invigorating Scalp Serum 55mL	Pre 7 ml	138.986	101.162	5.278	173.791	2.182	421.40
Brown Algae Purifying Scalp Serum 55mL	Pre 7 ml	139.496	139.848	5.560	173.791	2.255	460.95
Green Tea Moisturizing Cream 180mL	Pre 2 ml	3.221	5.870	0.311	0.000	0.102	9.50
Green Tea Regulate Hair Mist 180mL	Pre 1 ml	1.075	2.871	0.841	0.000	0.043	4.83
Ginkgo Intensive Hair Cream 100mL	Pre 2 ml	5.643	10.542	1.747	0.000	0.259	18.19
Tea Tree Purifying Scalp Spray 50mL	Pre 1 ml	3.769	2.970	0.329	0.000	0.100	7.17
Goji Berry Scalp Spray 50mL	Pre 1 ml	3.882	2.923	0.219	0.000	0.100	7.12
Cooling and Refreshing Scalp Spray 50mL	Pre 1 ml	3.819	2.658	0.189	0.000	0.100	6.77
Hinoki Scalp Exfoliating Gel 240mL	Pre 16 ml	29.297	10.446	1.972	173.791	0.368	215.87
Catechin Scalp Protection Gel 10mL	Pre 10 ml	35.680	141.414	1.562	173.791	0.964	353.41
Green Tea Body Wash 400mL	Pre 7 ml	8.636	4.440	0.859	768.687	0.161	782.78
Peach Blossom Smoothing Body Wash 400mL	Pre 7 ml	8.782	3.846	1.731	768.687	0.158	783.20
Rose Hip Seed Nourishing Body Wash 400mL	Pre 7 ml	8.918	3.804	0.502	768.687	0.161	782.07
O'right Body Wash (Cedarwood & petitgrain scented) 1000mL	Pre 7 ml	6.271	1.942	0.677	768.687	0.094	777.67
Mallow Baby Shampoo & Wash Mousse 650mL	Pre 3 ml	2.027	2.016	3.652	768.687	0.066	776.45
Shikakai Purifying Foaming Hand Wash 650mL	Pre 1 ml	0.855	0.571	0.151	1.498	0.023	3.10
Tea Tree Hand Wash 1000mL	Pre 1 ml	0.618	0.533	0.067	1.498	0.012	2.73
Goji Berry Volumizing Hair Cream 100mL	Pre 1 ml	1.908	4.140	0.319	0.000	0.057	6.42
Ultra Free Mud 50mL	Pre 1 ml	4.299	7.948	0.492	0.000	0.123	12.86
Free Mind Mud 50mL	Pre 1 ml	3.792	9.323	0.371	0.000	0.192	13.68
Superb Lifting Spray 180mL	Pre 1 ml	1.935	2.268	1.662	0.000	0.043	5.91
Anti-Gravity Nature Gel 180mL	Pre 1 ml	1.138	2.520	0.723	0.000	0.043	4.42
Goji Berry Age-defying Concentrate 30mL	Pre 1 ml	7.079	10.451	0.418	0.000	0.448	18.40
Ginger Thermal Massage Oil 100mL	Pre 5 ml	16.506	15.775	0.845	0.000	0.642	33.77

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

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 life cycle GHG emissions per Liquefied cosmetics, Skin Skin and Hair Cleaning products are fairly stated.

We conducted our verification with regard to the GHG assertion of O'right, which included assessment of the company GHG information system, monitoring and reporting protocol. This assessment included the collection of evidence that support the reported data and verification of 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 ISO 14067:2018. in relation to 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 conduct 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.

Verifier Group

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

Lead Verifier:

Kevin Hsieh

Verifier:

Alicia Su

This statement shall be interpreted with the GHG assertion of O'right as a whole. This result shall be valid for a maximum period of two years, after which the GHG emission shall be re-assessed.

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Green Gas Verification Services available at 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 Carbon Footprint Assertion may be consulted at Hair O'right International Corporation, No.18, Sec. Gaoping, Zhongfeng Rd., Longtan Dist., Taoyuan City 32544, Taiwan (R.O.C.). 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.