

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

產品與服務碳足跡計算指引

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
版次:1

聲明書發證日期：2019年12月16日

聲明書有效日期：2021年12月15日

TGP 5615C-11 1907
台灣檢驗科技股份有限公司
新北市新北產業園區五工路 136-1 號
t(02)22993279 f(02)22999453
<http://www.sgs.com>



Validation and Verification
VB002



產品名稱		液劑化粧品及肌膚毛髮洗潔產品							
宣告單位		每瓶/包液劑化粧品及肌膚毛髮洗潔產品(宣告單位如表內所示)							
功能單位		每 2mL / 7mL 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									
查證標的產品排放量 (單位: 公斤二氧化碳當量)									功能單位排放量 (單位: 公斤二氧化碳當量)
生命週期階段	宣告單位	功能單位	原料	製造	配銷	使用	廢棄處理	總和	
綠茶髮精 (400ml/瓶)	每瓶	每 7mL	0.362	0.142	0.043	10.527	0.011	11.09	0.19
茶樹洗髮精 (400ml/瓶)	每瓶	每 7mL	0.345	0.135	0.041	10.527	0.010	11.06	0.19
枸杞豐盈洗髮精 (400ml/瓶)	每瓶	每 7mL	0.331	0.137	0.040	10.527	0.010	11.05	0.19
咖啡因洗髮精 (400ml/瓶)	每瓶	每 7mL	0.381	0.136	0.037	10.527	0.011	11.09	0.19
蒲公英兒童溫和洗髮精(400ml/瓶)	每瓶	每 7mL	0.293	0.145	0.042	10.527	0.011	11.02	0.19
檸檬草植萃乾洗髮 (180ml/瓶)	每瓶	每 7mL	0.368	0.134	0.019	0.000	0.005	0.52	0.02
歐萊德修護洗髮精 (香檸檬香)(5L/瓶)	每瓶	每 7mL	2.630	0.824	0.000	131.593	0.053	135.43	0.19
零度 C 沐浴乳 (400ml/瓶)	每瓶	每 7mL	0.372	0.165	0.050	10.527	0.011	11.13	0.19
蒲公英兒童溫和沐浴乳(400ml/瓶)	每瓶	每 7mL	0.382	0.178	0.057	10.527	0.011	11.15	0.20
香檳玫瑰護色護髮素(250ml/瓶)	每瓶	每 7mL	0.323	0.149	0.025	6.580	0.007	7.08	0.20
紫玫瑰護色護髮素 (250ml/瓶)	每瓶	每 7mL	0.323	0.170	0.025	6.580	0.007	7.10	0.20
咖啡因護髮素 (250ml/瓶)	每瓶	每 7mL	0.338	0.138	0.026	6.580	0.006	7.09	0.20
紫玫瑰油 (100ml/瓶)	每瓶	每 7mL	0.318	0.104	0.018	0.000	0.011	0.45	0.03
香檳玫瑰油 (100ml/瓶)	每瓶	每 7mL	0.319	0.108	0.019	0.000	0.011	0.46	0.03
輕盈髮妝水 (180ml/瓶)	每瓶	每 7mL	0.158	0.228	0.022	0.000	0.009	0.42	0.02
優格髮膜 (100ml/瓶)	每瓶	每 7mL	0.254	0.190	0.015	0.000	0.007	0.47	0.03
捲髮造型膜 (100ml/瓶)	每瓶	每 7mL	0.190	0.157	0.012	0.000	0.007	0.37	0.03
歐萊德女用養髮液 (100ml/瓶)	每瓶	每 7mL	0.455	0.359	0.032	0.000	0.030	0.88	0.06

歐萊德男用養髮液 (100ml/瓶)	每瓶	每 7mL	0.457	0.417	0.036	0.000	0.029	0.94	0.07
咖啡因養髮液 (100ml/瓶)	每瓶	每 7mL	0.357	0.392	0.026	0.000	0.029	0.80	0.06
竹萃極致保濕護髮 包(70ml/包)	每包	每 7mL	0.069	0.083	0.007	1.842	0.001	2.00	0.20
竹萃頭皮油脂調理 精華(240ml/瓶)	每瓶	每 7mL	0.359	0.169	0.031	6.316	0.007	6.88	0.20
竹萃頭皮滋養凍膜 (240ml/瓶)	每瓶	每 7mL	0.427	0.182	0.030	6.316	0.007	6.96	0.20
檸檬草按摩油 (100ml/瓶)	每瓶	每 7mL	0.308	0.150	0.018	0.000	0.015	0.49	0.03
枸杞賦活水凝萃化 妝水(180ml/瓶)	每瓶	每 2mL	0.457	0.291	0.027	0.000	0.012	0.79	0.01
枸杞晶透活顏菁露 (30ml/瓶)	每瓶	每 2mL	0.168	0.371	0.013	0.000	0.015	0.57	0.04
枸杞平衡淨顏露 (160ml/瓶)	每瓶	每 2mL	0.160	0.134	0.024	0.120	0.005	0.44	0.01

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及產品與服務碳足跡查證技術指引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

產品與服務碳足跡計算指引

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, 依據產品與服務碳足跡計算指引、產品與服務碳足跡查證技術指引、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2019年11月04日至2019年11月19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, 根據產品與服務碳足跡計算指引、產品與服務碳足跡查證技術指引、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:
 - 綠茶髮精 (400ml/瓶)
 - 茶樹洗髮精 (400ml/瓶)
 - 枸杞豐盈洗髮精 (400ml/瓶)
 - 咖啡因洗髮精 (400ml/瓶)
 - 蒲公英兒童溫和洗髮精 (400ml/瓶)
 - 檸檬草植萃乾洗髮 (180ml/瓶)
 - 歐萊德修護洗髮精(香檸草香) (5L/瓶)
 - 零度 C 沐浴乳 (400ml/瓶)

- 蒲公英兒童溫和沐浴乳 (400ml/瓶)
- 香檳玫瑰護色護髮素 (250ml/瓶)
- 紫玫瑰護色護髮素 (250ml/瓶)
- 咖啡因護髮素 (250ml/瓶)
- 紫玫瑰油 (100ml/瓶)
- 香檳玫瑰油 (100ml/瓶)
- 輕盈髮妝水 (180ml/瓶)
- 優格髮膜 (100ml/瓶)
- 捲髮造型膜 (100ml/瓶)
- 歐萊德女用養髮液 (100ml/瓶)
- 歐萊德男用養髮液 (100ml/瓶)
- 咖啡因養髮液 (100ml/瓶)
- 竹萃極致保濕護髮包 (70ml/包)
- 竹萃頭皮油脂調理精華 (240ml/瓶)
- 竹萃頭皮滋養凍膜 (240ml/瓶)
- 檸檬草按摩油 (100ml/瓶)
- 枸杞賦活水凝萃化妝水 (180ml/瓶)
- 枸杞晶透活顏菁露 (30ml/瓶)
- 枸杞平衡淨顏露 (160ml/瓶)
- 產品類別規則：液劑化粧品及肌膚毛髮洗潔產品 (No.17-026) (2017.10.05) (Ver. 1.0), 行政院環境保護署
- 功能單位：每 2mL / 7mL 液劑化粧品及肌膚毛髮洗潔產品 (單次使用量)
- 宣告單位：每瓶 / 包液劑化粧品及肌膚毛髮洗潔產品 (販賣單位)
- 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 和產品與服務碳足跡計算指引之規範。所有排放之溫室氣體以產品與服務碳足跡計算指引中的附錄 A 所述項目為基礎。
- 生命週期使用評估軟體：Simapro 8.5.2.
- 二級數據之資料庫來源：產品碳足跡計算服務平台、Ecoinvent 3.0.
- 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：2018 年 01 月 01 日至 2018 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：

- 產品與服務碳足跡計算指引及產品與服務碳足跡查證技術指引要求
- 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								
宣告單位	每瓶/包液劑化粧品及肌膚毛髮洗潔產品(宣告單位如表內所示)								
功能單位	每 2mL / 7mL 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									
查證標的產品排放量 (單位: 公斤二氧化碳當量)									功能單位排放量 (單位: 公斤二氧化碳當量)
生命週期階段	宣告單位	功能單位	原料	製造	配銷	使用	廢棄處理	總和	
綠茶髮精 (400ml/瓶)	每瓶	每 7mL	0.362	0.142	0.043	10.527	0.011	11.09	0.19
茶樹洗髮精 (400ml/瓶)	每瓶	每 7mL	0.345	0.135	0.041	10.527	0.010	11.06	0.19
枸杞豐盈洗髮精 (400ml/瓶)	每瓶	每 7mL	0.331	0.137	0.040	10.527	0.010	11.05	0.19
咖啡因洗髮精 (400ml/瓶)	每瓶	每 7mL	0.381	0.136	0.037	10.527	0.011	11.09	0.19
蒲公英兒童溫和洗髮精(400ml/瓶)	每瓶	每 7mL	0.293	0.145	0.042	10.527	0.011	11.02	0.19

檸檬草植萃乾洗髮 (180ml/瓶)	每瓶	每 7mL	0.368	0.134	0.019	0.000	0.005	0.52	0.02
歐萊德修護洗髮精 (香檸草香)(5L/瓶)	每瓶	每 7mL	2.630	0.824	0.000	131.593	0.053	135.43	0.19
零度 C 沐浴乳 (400ml/瓶)	每瓶	每 7mL	0.372	0.165	0.050	10.527	0.011	11.13	0.19
蒲公英兒童溫和沐 浴乳(400ml/瓶)	每瓶	每 7mL	0.382	0.178	0.057	10.527	0.011	11.15	0.20
香檳玫瑰護色護髮 素(250ml/瓶)	每瓶	每 7mL	0.323	0.149	0.025	6.580	0.007	7.08	0.20
紫玫瑰護色護髮素 (250ml/瓶)	每瓶	每 7mL	0.323	0.170	0.025	6.580	0.007	7.10	0.20
咖啡因護髮素 (250ml/瓶)	每瓶	每 7mL	0.338	0.138	0.026	6.580	0.006	7.09	0.20
紫玫瑰油 (100ml/瓶)	每瓶	每 7mL	0.318	0.104	0.018	0.000	0.011	0.45	0.03
香檳玫瑰油 (100ml/瓶)	每瓶	每 7mL	0.319	0.108	0.019	0.000	0.011	0.46	0.03
輕盈髮妝水 (180ml/瓶)	每瓶	每 7mL	0.158	0.228	0.022	0.000	0.009	0.42	0.02
優格髮膜 (100ml/瓶)	每瓶	每 7mL	0.254	0.190	0.015	0.000	0.007	0.47	0.03
捲髮造型膜 (100ml/瓶)	每瓶	每 7mL	0.190	0.157	0.012	0.000	0.007	0.37	0.03
歐萊德女用養髮液 (100ml/瓶)	每瓶	每 7mL	0.455	0.359	0.032	0.000	0.030	0.88	0.06
歐萊德男用養髮液 (100ml/瓶)	每瓶	每 7mL	0.457	0.417	0.036	0.000	0.029	0.94	0.07
咖啡因養髮液 (100ml/瓶)	每瓶	每 7mL	0.357	0.392	0.026	0.000	0.029	0.80	0.06
竹萃極致保濕護髮 包(70ml/包)	每包	每 7mL	0.069	0.083	0.007	1.842	0.001	2.00	0.20
竹萃頭皮油脂調理 精華(240ml/瓶)	每瓶	每 7mL	0.359	0.169	0.031	6.316	0.007	6.88	0.20
竹萃頭皮滋養凍膜 (240ml/瓶)	每瓶	每 7mL	0.427	0.182	0.030	6.316	0.007	6.96	0.20
檸檬草按摩油 (100ml/瓶)	每瓶	每 7mL	0.308	0.150	0.018	0.000	0.015	0.49	0.03
枸杞賦活水凝萃化 妝水(180ml/瓶)	每瓶	每 2mL	0.457	0.291	0.027	0.000	0.012	0.79	0.01
枸杞晶透活顏菁露 (30ml/瓶)	每瓶	每 2mL	0.168	0.371	0.013	0.000	0.015	0.57	0.04
枸杞平衡淨顏露 (160ml/瓶)	每瓶	每 2mL	0.160	0.134	0.024	0.120	0.005	0.44	0.01

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，並依據產品與服務碳足跡計算指引、產品與服務碳足跡查證技術指引、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：



查證員：



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: 16 December 2019

Valid Date: 15 December 2021

TGP 5615C-16 1911

SGS Taiwan Ltd.

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

New Taipei City 24803, Taiwan

t (02) 22993279 f (02)22999453 www.sgs.com



Statement TW19/00381CFP, continued

Product Name	Liquefied cosmetics, Skin Skin and Hair Cleaning products						
Functional Unit	Per 2mL / 7mL 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	Functional unit	Material	Manufacture	Distribution	Use	Disposal	Total
Green Tea Shampoo (400ml/Bottle)	Per 7mL	6.338	2.486	0.753	184.230	0.186	193.99
Tea Tree Shampoo (400ml/Bottle)	Per 7mL	6.033	2.371	0.711	184.230	0.184	193.53
Goji Berry Volumizing Shampoo (400ml/Bottle)	Per 7mL	5.792	2.389	0.699	184.230	0.184	193.29
Caffeine Shampoo (400ml/Bottle)	Per 7mL	6.660	2.388	0.654	184.230	0.185	194.12
Dandelion Sensitive Shampoo (400ml/Bottle)	Per 7mL	5.123	2.532	0.739	184.230	0.187	192.81
Lemongrass Green Dry Shampoo (180ml/Bottle)	Per 7mL	14.292	5.218	0.725	0.000	0.181	20.42
O'right Repair Shampoo (Monarda Scented) (5L/Bottle)	Per 7mL	3.691	1.153	0.439	184.230	0.082	189.60
Ice Body Wash (400ml/Bottle)	Per 7mL	6.518	2.890	0.882	184.230	0.185	194.71
Dandelion Sensitive Body Wash (400ml/Bottle)	Per 7mL	6.677	3.112	0.997	184.230	0.189	195.20
Golden Rose Color Care Conditioner (250ml/Bottle)	Per 7mL	9.050	4.183	0.690	184.230	0.187	198.34
Purple Rose Color Care Conditioner (250ml/Bottle)	Per 7mL	9.047	4.749	0.694	184.230	0.190	198.91
Caffeine Conditioner (250ml/Bottle)	Per 7mL	9.463	3.862	0.740	184.230	0.180	198.48
Purple Rose Oil (100ml/Bottle)	Per 7mL	22.255	7.279	1.247	0.000	0.773	31.55
Golden Rose Oil (100ml/Bottle)	Per 7mL	22.357	7.564	1.298	0.000	0.769	31.99
Smoothing Hair Lotion (180ml/Bottle)	Per 7mL	6.131	8.876	0.844	0.000	0.349	16.20
Yogurt Hair Mask (100ml/Bottle)	Per 7mL	17.904	13.307	1.055	0.000	0.480	32.75
Curl Enhancing Cream (100ml/Bottle)	Per 7mL	13.456	10.981	0.824	0.000	0.467	25.73
O'right Botanical Scalp Revitalizer for Her (100ml/Bottle)	Per 7mL	31.863	25.152	2.268	0.000	2.077	61.36

Statement TW19/00381CFP, continued

O'right Botanical Scalp Revitalizer for Him (100ml/Bottle)	Per 7mL	31.999	29.166	2.520	0.000	2.049	65.73
Caffeine Botanical Scalp Revitalizer (100ml/Bottle)	Per 7mL	24.961	27.412	1.815	0.000	2.022	56.21
Bamboo Moisturizing Hair Treatment (70ml/Pack)	Per 7mL	6.852	8.294	0.686	184.230	0.136	200.20
Bamboo Anti-grease Scalp Serum (240ml/Bottle)	Per 7mL	10.463	4.931	0.895	184.230	0.201	200.72
Bamboo Scalp Nourishing Gel (240ml/Bottle)	Per 7mL	12.461	5.321	0.865	184.230	0.206	203.08
Lemongrass Massage Oil (100ml/Bottle)	Per 7mL	21.538	10.496	1.264	0.000	1.039	34.34
Goji Berry Awakening Essence (180ml/Bottle)	Per 2mL	5.080	3.229	0.298	0.000	0.133	8.74
Goji Berry Lucent Intensifier Serum (30ml/Bottle)	Per 2mL	11.223	24.704	0.893	0.000	1.027	37.85
Goji Berry Harmonizing Cleanser (160ml/Bottle)	Per 2mL	2.000	1.679	0.295	1.498	0.065	5.54

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 04 November 2019 to 19 November 2019. 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 TW19/00381CFP, 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.17-026) (2017.10.05) (Ver. 1.0), Taiwan EPA.
- **Functional unit :** Per 2mL / 7mL 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 8.5.2.
 - 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 2018 to 31 December 2018.
- **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 TW19/00381CFP, 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 2mL / 7mL 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	Functional unit	Material	Manufacture	Distribution	Use	Disposal	Total
Green Tea Shampoo (400ml/Bottle)	Per 7mL	6.338	2.486	0.753	184.230	0.186	193.99
Tea Tree Shampoo (400ml/Bottle)	Per 7mL	6.033	2.371	0.711	184.230	0.184	193.53
Goji Berry Volumizing Shampoo (400ml/Bottle)	Per 7mL	5.792	2.389	0.699	184.230	0.184	193.29
Caffeine Shampoo (400ml/Bottle)	Per 7mL	6.660	2.388	0.654	184.230	0.185	194.12
Dandelion Sensitive Shampoo (400ml/Bottle)	Per 7mL	5.123	2.532	0.739	184.230	0.187	192.81
Lemongrass Green Dry Shampoo (180ml/Bottle)	Per 7mL	14.292	5.218	0.725	0.000	0.181	20.42
O'right Repair Shampoo (Monarda Scented) (5L/Bottle)	Per 7mL	3.691	1.153	0.439	184.230	0.082	189.60
Ice Body Wash (400ml/Bottle)	Per 7mL	6.518	2.890	0.882	184.230	0.185	194.71
Dandelion Sensitive Body Wash (400ml/Bottle)	Per 7mL	6.677	3.112	0.997	184.230	0.189	195.20
Golden Rose Color Care Conditioner (250ml/Bottle)	Per 7mL	9.050	4.183	0.690	184.230	0.187	198.34
Purple Rose Color Care Conditioner (250ml/Bottle)	Per 7mL	9.047	4.749	0.694	184.230	0.190	198.91
Caffeine Conditioner (250ml/Bottle)	Per 7mL	9.463	3.862	0.740	184.230	0.180	198.48
Purple Rose Oil (100ml/Bottle)	Per 7mL	22.255	7.279	1.247	0.000	0.773	31.55

Statement TW19/00381CFP, continued

Golden Rose Oil (100ml/Bottle)	Per 7mL	22.357	7.564	1.298	0.000	0.769	31.99
Smoothing Hair Lotion (180ml/Bottle)	Per 7mL	6.131	8.876	0.844	0.000	0.349	16.20
Yogurt Hair Mask (100ml/Bottle)	Per 7mL	17.904	13.307	1.055	0.000	0.480	32.75
Curl Enhancing Cream (100ml/Bottle)	Per 7mL	13.456	10.981	0.824	0.000	0.467	25.73
O'right Botanical Scalp Revitalizer for Her (100ml/Bottle)	Per 7mL	31.863	25.152	2.268	0.000	2.077	61.36
O'right Botanical Scalp Revitalizer for Him (100ml/Bottle)	Per 7mL	31.999	29.166	2.520	0.000	2.049	65.73
Caffeine Botanical Scalp Revitalizer (100ml/Bottle)	Per 7mL	24.961	27.412	1.815	0.000	2.022	56.21
Bamboo Moisturizing Hair Treatment (70ml/Pack)	Per 7mL	6.852	8.294	0.686	184.230	0.136	200.20
Bamboo Anti-grease Scalp Serum (240ml/Bottle)	Per 7mL	10.463	4.931	0.895	184.230	0.201	200.72
Bamboo Scalp Nourishing Gel (240ml/Bottle)	Per 7mL	12.461	5.321	0.865	184.230	0.206	203.08
Lemongrass Massage Oil (100ml/Bottle)	Per 7mL	21.538	10.496	1.264	0.000	1.039	34.34
Goji Berry Awakening Essence (180ml/Bottle)	Per 2mL	5.080	3.229	0.298	0.000	0.133	8.74
Goji Berry Lucent Intensifier Serum (30ml/Bottle)	Per 2mL	11.223	24.704	0.893	0.000	1.027	37.85
Goji Berry Harmonizing Cleanser (160ml/Bottle)	Per 2mL	2.000	1.679	0.295	1.498	0.065	5.54

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.

Statement TW19/00381CFP, continued

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:



Verifier:



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.

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



PAS 2050:2011

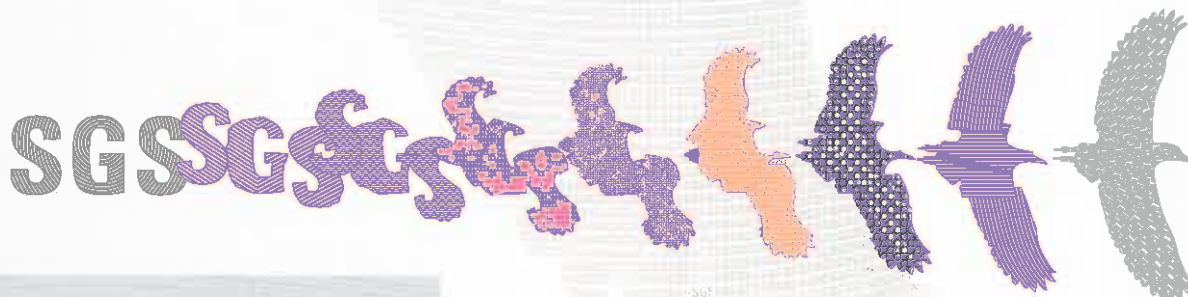
Basis of Assessment
Cradle-to-Grave

Authorized by

David Huang
Senior Director
Version 1

Issue Date: 16 December 2019
Valid Date: 15 December 2021

TGP 5615C-12 1907
SGS Taiwan Ltd.
No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District,
New Taipei City 24803, Taiwan
t (02) 22993279 f (02)22999453 www.sgs.com



Statement TW19/00380CFP, continued

Product Name		Liquefied cosmetics, Skin Skin and Hair Cleaning products							
Declared Unit		Per Bottle / Pack of Liquefied cosmetics, Skin Skin and Hair Cleaning products (The Declared unit is shown in the table)							
Functional Unit		Per 2mL / 7mL of Liquefied cosmetics, Skin Skin and Hair Cleaning products (The Functional unit is shown in the table)							
Life cycle GHG emissions									
Declared Unit (Unit: kilograms of CO ₂ e)									Functional Unit emissions (Unit: kilograms of CO ₂ e)
Life Cycle Stage	Declared unit	Functional unit	Material	Manufacture	Distribution	Use	Disposal	Total	
Green Tea Shampoo (400ml/Bottle)	per Bottle	Per 7mL	0.362	0.142	0.043	10.527	0.011	11.09	0.19
Tea Tree Shampoo (400ml/Bottle)	per Bottle	Per 7mL	0.345	0.135	0.041	10.527	0.010	11.06	0.19
Goji Berry Volumizing Shampoo (400ml/Bottle)	per Bottle	Per 7mL	0.331	0.137	0.040	10.527	0.010	11.05	0.19
Caffeine Shampoo (400ml/Bottle)	per Bottle	Per 7mL	0.381	0.136	0.037	10.527	0.011	11.09	0.19
Dandelion Sensitive Shampoo (400ml/Bottle)	per Bottle	Per 7mL	0.293	0.145	0.042	10.527	0.011	11.02	0.19
Lemongrass Green Dry Shampoo (180ml/Bottle)	per Bottle	Per 7mL	0.368	0.134	0.019	0.000	0.005	0.52	0.02
O'right Repair Shampoo (Monarda Scented) (5L/Bottle)	per Bottle	Per 7mL	2.630	0.824	0.000	131.593	0.053	135.43	0.19
Ice Body Wash (400ml/Bottle)	per Bottle	Per 7mL	0.372	0.165	0.050	10.527	0.011	11.13	0.19
Dandelion Sensitive Body Wash (400ml/Bottle)	per Bottle	Per 7mL	0.382	0.178	0.057	10.527	0.011	11.15	0.20
Golden Rose Color Care Conditioner (250ml/Bottle)	per Bottle	Per 7mL	0.323	0.149	0.025	6.580	0.007	7.08	0.20
Purple Rose Color Care Conditioner (250ml/Bottle)	per Bottle	Per 7mL	0.323	0.170	0.025	6.580	0.007	7.10	0.20
Caffeine Conditioner (250ml/Bottle)	per Bottle	Per 7mL	0.338	0.138	0.026	6.580	0.006	7.09	0.20
Purple Rose Oil (100ml/Bottle)	per Bottle	Per 7mL	0.318	0.104	0.018	0.000	0.011	0.45	0.03
Golden Rose Oil (100ml/Bottle)	per Bottle	Per 7mL	0.319	0.108	0.019	0.000	0.011	0.46	0.03
Smoothing Hair Lotion (180ml/Bottle)	per Bottle	Per 7mL	0.158	0.228	0.022	0.000	0.009	0.42	0.02
Yogurt Hair Mask (100ml/Bottle)	per Bottle	Per 7mL	0.254	0.190	0.015	0.000	0.007	0.47	0.03
Curl Enhancing Cream (100ml/Bottle)	per Bottle	Per 7mL	0.190	0.157	0.012	0.000	0.007	0.37	0.03

Statement TW19/00380CFP, continued

O'right Botanical Scalp Revitalizer for Her (100ml/Bottle)	per Bottle	Per 7mL	0.455	0.359	0.032	0.000	0.030	0.88	0.06
O'right Botanical Scalp Revitalizer for Him (100ml/Bottle)	per Bottle	Per 7mL	0.457	0.417	0.036	0.000	0.029	0.94	0.07
Caffeine Botanical Scalp Revitalizer (100ml/Bottle)	per Bottle	Per 7mL	0.357	0.392	0.026	0.000	0.029	0.80	0.06
Bamboo Moisturizing Hair Treatment (70ml/Pack)	per Pack	Per 7mL	0.069	0.083	0.007	1.842	0.001	2.00	0.20
Bamboo Anti-grease Scalp Serum (240ml/Bottle)	per Bottle	Per 7mL	0.359	0.169	0.031	6.316	0.007	6.88	0.20
Bamboo Scalp Nourishing Gel (240ml/Bottle)	per Bottle	Per 7mL	0.427	0.182	0.030	6.316	0.007	6.96	0.20
Lemongrass Massage Oil (100ml/Bottle)	per Bottle	Per 7mL	0.308	0.150	0.018	0.000	0.015	0.49	0.03
Goji Berry Awakening Essence (180ml/Bottle)	per Bottle	Per 2mL	0.457	0.291	0.027	0.000	0.012	0.79	0.01
Goji Berry Lucent Intensifier Serum (30ml/Bottle)	per Bottle	Per 2mL	0.168	0.371	0.013	0.000	0.015	0.57	0.04
Goji Berry Harmonizing Cleanser (160ml/Bottle)	per Bottle	Per 2mL	0.160	0.134	0.024	0.120	0.005	0.44	0.01

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

PAS 2050: 2011

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 PAS 2050: 2011, ISO 14064-3: 2006, ISO 14040: 2006 and ISO 14044: 2006 in the period 04 November 2019 to 19 November 2019. 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 PAS 2050 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 PAS 2050:2011.

Statement TW19/00380CFP, 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.17-026) (2017.10.05) (Ver. 1.0), Taiwan EPA.
- Functional unit : Per 2mL / 7mL of Liquefied cosmetics, Skin Skin and Hair Cleaning products. (Use once)
- Declared unit : Per Bottle / Pack of Liquefied cosmetics, Skin Skin and Hair Cleaning products. (Selling unit)
- 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 PAS 2050:2011. All GHG's enlisted on Appendix A of the PAS 2050:2011.
- 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 8.5.2.
 - IPCC 2013 AR5 GWP values are applied in this inventory.
- Manufacturing location :
 - No.18, Sec.1 Gaoping, Zhongfeng Rd., Longtan Dist., Taoyuan City 32544, Taiwan (R.O.C.)
- GHG information for the following production period was verified : 01 January 2018 to 31 December 2018.
- 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 PAS 2050: 2011.

Statement TW19/00380CFP, continued

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.

Conclusion

O'right provided the GHG assertion based on the requirements of PAS 2050:2011. 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								
Declared Unit	Per Bottle / Pack of Liquefied cosmetics, Skin Skin and Hair Cleaning products (The Declared unit is shown in the table)								
Functional Unit	Per 2mL / 7mL of Liquefied cosmetics, Skin Skin and Hair Cleaning products (The Functional unit is shown in the table)								
Life cycle GHG emissions									
Declared Unit (Unit: kilograms of CO ₂ e)									Functional Unit emissions (Unit: kilograms of CO ₂ e)
Life Cycle Stage	Declared unit	Functional unit	Material	Manufacture	Distribution	Use	Disposal	Total	
Green Tea Shampoo (400ml/Bottle)	per Bottle	Per 7mL	0.362	0.142	0.043	10.527	0.011	11.09	0.19
Tea Tree Shampoo (400ml/Bottle)	per Bottle	Per 7mL	0.345	0.135	0.041	10.527	0.010	11.06	0.19
Goji Berry Volumizing Shampoo (400ml/Bottle)	per Bottle	Per 7mL	0.331	0.137	0.040	10.527	0.010	11.05	0.19
Caffeine Shampoo (400ml/Bottle)	per Bottle	Per 7mL	0.381	0.136	0.037	10.527	0.011	11.09	0.19
Dandelion Sensitive Shampoo (400ml/Bottle)	per Bottle	Per 7mL	0.293	0.145	0.042	10.527	0.011	11.02	0.19
Lemongrass Green Dry Shampoo (180ml/Bottle)	per Bottle	Per 7mL	0.368	0.134	0.019	0.000	0.005	0.52	0.02
O'right Repair Shampoo (Monarda Scented) (5L/Bottle)	per Bottle	Per 7mL	2.630	0.824	0.000	131.593	0.053	135.43	0.19
Ice Body Wash (400ml/Bottle)	per Bottle	Per 7mL	0.372	0.165	0.050	10.527	0.011	11.13	0.19
Dandelion Sensitive Body Wash (400ml/Bottle)	per Bottle	Per 7mL	0.382	0.178	0.057	10.527	0.011	11.15	0.20
Golden Rose Color Care Conditioner (250ml/Bottle)	per Bottle	Per 7mL	0.323	0.149	0.025	6.580	0.007	7.08	0.20

Statement TW19/00380CFP, continued

Purple Rose Color Care Conditioner (250ml/Bottle)	per Bottle	Per 7mL	0.323	0.170	0.025	6.580	0.007	7.10	0.20
Caffeine Conditioner (250ml/Bottle)	per Bottle	Per 7mL	0.338	0.138	0.026	6.580	0.006	7.09	0.20
Purple Rose Oil (100ml/Bottle)	per Bottle	Per 7mL	0.318	0.104	0.018	0.000	0.011	0.45	0.03
Golden Rose Oil (100ml/Bottle)	per Bottle	Per 7mL	0.319	0.108	0.019	0.000	0.011	0.46	0.03
Smoothing Hair Lotion (180ml/Bottle)	per Bottle	Per 7mL	0.158	0.228	0.022	0.000	0.009	0.42	0.02
Yogurt Hair Mask (100ml/Bottle)	per Bottle	Per 7mL	0.254	0.190	0.015	0.000	0.007	0.47	0.03
Curl Enhancing Cream (100ml/Bottle)	per Bottle	Per 7mL	0.190	0.157	0.012	0.000	0.007	0.37	0.03
O'right Botanical Scalp Revitalizer for Her (100ml/Bottle)	per Bottle	Per 7mL	0.455	0.359	0.032	0.000	0.030	0.88	0.06
O'right Botanical Scalp Revitalizer for Him (100ml/Bottle)	per Bottle	Per 7mL	0.457	0.417	0.036	0.000	0.029	0.94	0.07
Caffeine Botanical Scalp Revitalizer (100ml/Bottle)	per Bottle	Per 7mL	0.357	0.392	0.026	0.000	0.029	0.80	0.06
Bamboo Moisturizing Hair Treatment (70ml/Pack)	per Pack	Per 7mL	0.069	0.083	0.007	1.842	0.001	2.00	0.20
Bamboo Anti-grease Scalp Serum (240ml/Bottle)	per Bottle	Per 7mL	0.359	0.169	0.031	6.316	0.007	6.88	0.20
Bamboo Scalp Nourishing Gel (240ml/Bottle)	per Bottle	Per 7mL	0.427	0.182	0.030	6.316	0.007	6.96	0.20
Lemongrass Massage Oil (100ml/Bottle)	per Bottle	Per 7mL	0.308	0.150	0.018	0.000	0.015	0.49	0.03
Goji Berry Awakening Essence (180ml/Bottle)	per Bottle	Per 2mL	0.457	0.291	0.027	0.000	0.012	0.79	0.01
Goji Berry Lucent Intensifier Serum (30ml/Bottle)	per Bottle	Per 2mL	0.168	0.371	0.013	0.000	0.015	0.57	0.04
Goji Berry Harmonizing Cleanser (160ml/Bottle)	per Bottle	Per 2mL	0.160	0.134	0.024	0.120	0.005	0.44	0.01

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 PAS 2050: 2011 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:

Alfie Cheng

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.