

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

以上產品碳足跡計算之提供者為

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

本公司確認以生命週期評估數據為基礎

依據主管機關要求完成查證並符合下列標準要求

行政院環境保護署推動產品碳足跡管理要點(2020.03.16)

ISO 14067:2018

產品的生命週期評估範疇

企業對消費者

簽署人



鮑柏宇

管理與保證事業群副總裁

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台灣檢驗科技股份有限公司

248016 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.tw>



CARBON
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Validation and Verification
VB002

產品名稱	液劑化粧品及肌膚毛髮洗潔產品								
查驗組織	歐萊德國際股份有限公司								
查驗組織地址	桃園市龍潭區中豐路高平段 18 號								
查驗範圍	繡線菊身體乳 1000 ml 補充瓶、辣木淨化洗手慕絲 450 ml、辣木淨化洗手慕絲 1000 ml 補充瓶、咖啡因養髮液 100 ml： 桃園市龍潭區中豐路高平段 18 號 強健頭皮洗髮露 500 ml： 桃園市龍潭區中豐路高平段 18 號								
標示單位	每瓶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 1 ml / 7 ml 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	
強健頭皮洗髮露 500 ml	每瓶	每 7ml	1.422	0.465	0.115	10.978	0.088	13.07	0.183
繡線菊身體乳 1000ml 補充瓶	每瓶	每 7ml	0.519	0.241	0.120	0.000	0.017	0.90	0.006
辣木淨化洗手慕絲 450ml	每瓶	每 1ml	0.373	0.077	0.036	0.516	0.014	1.02	0.002
辣木淨化洗手慕絲 1000ml 補充瓶	每瓶	每 1ml	0.621	0.183	0.055	1.146	0.018	2.02	0.002
咖啡因養髮液 100ml	每瓶	每 7ml	0.485	0.131	0.042	0.000	0.024	0.68	0.048

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，依據主管機關要求及行政院環境保護署推動產品碳足跡管理要點(2020.03.16)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

行政院環境保護署推動產品碳足跡管理要點(2020.03.16)、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。
- 簽約時間：SGS 秉持第三方查證單位之準則，依據 2023 年 11 月 13 日簽訂雙邊協議
- 查證準則：行政院環境保護署推動產品碳足跡管理要點(2020.03.16)
ISO 14067:2018 溫室氣體 - 產品碳足跡 - 量化要求和指引
- 查證區間：2024年08月22日至2024年10月30日

查證範圍

- 產品生命週期溫室氣體排放量資訊涵蓋週期：2023 年 01 月 01 日至 2023 年 12 月 31 日
- 查證之產品活動：查證歐萊德之產品如下：
 - 強健頭皮洗髮露 500 ml
 - 繡線菊身體乳 1000 ml 補充瓶
 - 辣木淨化洗手慕絲 450 ml
 - 辣木淨化洗手慕絲 1000 ml 補充瓶
 - 咖啡因養髮液 100 ml
- 產品製造地點：
 - 繡線菊身體乳 1000 ml 補充瓶、辣木淨化洗手慕絲 450 ml、辣木淨化洗手慕絲 1000 ml 補充瓶、咖啡因養髮液 100 ml：
 - 桃園市龍潭區中豐路高平段 18 號
 - 強健頭皮洗髮露 500 ml：
 - 桃園市龍潭區中豐路高平段 18 號
- 產品類別規則：液劑化粧品及肌膚毛髮洗潔產品 (No.20-014) (2020.06.02) (Ver. 2.0), 環境部
- 功能單位：每 1 ml / 7 ml 液劑化粧品及肌膚毛髮洗潔產品 (單次使用量)
- 標示單位：每瓶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按照行政院環境保護署推動產品碳足跡管理要點(2020.03.16)和 ISO 14067:2018 之規範。

- 生命週期使用評估軟體：SimaPro 9.6.0.1.
- 二級數據之資料庫來源：產品碳足跡資訊網、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 2021 年第六次評估報告之全球暖化潛勢數值進行計算
- 保證等級：依據查證準則及雙邊協議執行查證程序，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。
- 實質性差異門檻判斷準則：5%

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。

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								
標示單位	每瓶液劑化粧品及肌膚毛髮洗潔產品 (販賣單位)								
功能單位	每 1 ml / 7 ml 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	
強健頭皮洗髮露 500 ml	每瓶	每 7ml	1.422	0.465	0.115	10.978	0.088	13.07	0.183
繡線菊身體乳 1000 ml 補充瓶	每瓶	每 7ml	0.519	0.241	0.120	0.000	0.017	0.90	0.006
辣木淨化洗手慕絲 450 ml	每瓶	每 1ml	0.373	0.077	0.036	0.516	0.014	1.02	0.002
辣木淨化洗手慕絲 1000 ml 補充瓶	每瓶	每 1ml	0.621	0.183	0.055	1.146	0.018	2.02	0.002
咖啡因養髮液 100 ml	每瓶	每 7ml	0.485	0.131	0.042	0.000	0.024	0.68	0.048

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，並依據行政院環境保護署推動產品碳足跡管理要點(2020.03.16)及ISO 14067:2018 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證過程，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：

曾偉編

羅雅之

查證員：

紀元婷

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 and Hair Cleaning products
which is calculated by

O'right Inc.

No. 18, Gaoping Section, Zhongfeng Road, Longtan District,
Taoyuan City, Taiwan (R.O.C.)

Based on life cycle assessment verified in accordance
with requirements of authorities as meeting the requirements of
**Guide to Management for Carbon Footprint of
Products and Services (Taiwan EPA, 16 Mar. 2020)**
ISO 14067:2018

Basis of Assessment

Cradle-to-Grave

Authorized by



Stephen Pao
Business Assurance Director
Version 2
Issue Date: 12 June 2025
Valid Date: 01 March 2027

TGP57-15-11 2501
SGS Taiwan Ltd.
No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District,
New Taipei City 248016, Taiwan
t (02) 22993279 f (02)22999453 www.sgs.com.tw



Validation and Verification
VB002

Product Name	Liquefied cosmetics, Skin and Hair Cleaning products								
Organization	O'right Inc.								
Address	No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, Taiwan (R.O.C.)								
Verification Scope	O'right Body Lotion (Meadowsweet scented) 1000 ml, Moringa Foaming Hand Wash 450 ml, Moringa Foaming Hand Wash 1000 ml, Caffeine Botanical Scalp Revitalizer 100 ml : No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, Taiwan (R.O.C.) Scalp & Hair Reinforcing Shampoo 500 ml : No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, Taiwan (R.O.C.)								
Labeled Unit	Per Bottle of Liquefied cosmetics, Skin and Hair Cleaning products. (Sales Unit)								
Functional Unit	Per 1 ml / 7 ml of Liquefied cosmetics, Skin and Hair Cleaning products (Single Use)								
Life cycle GHG emissions									
Declared Unit (Unit: kilograms of CO ₂ e)									Functional Unit emissions (Unit: kilograms of CO ₂ e)
Life Cycle Stage	Labeled unit	Functional unit	Material	Manufacture	Distribution	Use	Disposal	Total	
Scalp & Hair Reinforcing Shampoo 500 ml	Per Bottle	Per 7ml	1.422	0.465	0.115	10.978	0.088	13.07	0.183
O'right Body Lotion (Meadowsweet scented) 1000 ml	Per Bottle	Per 7ml	0.519	0.241	0.120	0.000	0.017	0.90	0.006
Moringa Foaming Hand Wash 450 ml	Per Bottle	Per 1ml	0.373	0.077	0.036	0.516	0.014	1.02	0.002
Moringa Foaming Hand Wash 1000 ml	Per Bottle	Per 1ml	0.621	0.183	0.055	1.146	0.018	2.02	0.002
Caffeine Botanical Scalp Revitalizer 100 ml	Per Bottle	Per 7ml	0.485	0.131	0.042	0.000	0.024	0.68	0.048

SGS has been commissioned by O'right Inc. (hereinafter referred to as "O'right"), No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, Taiwan (R.O.C.) to conduct the life cycle Greenhouse Gas (hereinafter referred to as "GHG") emissions verification of Liquefied cosmetics, Skin and Hair Cleaning products in accordance with requirements of authorities and Guide to Management for Carbon Footprint of Products and Services (Taiwan EPA, 16 Mar. 2020) against the requirements of

Guide to Management for Carbon Footprint of Products and Services (Taiwan EPA, 16 Mar. 2020) and 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.
- Contract Date: The verification was based on the verification scope, objectives and criteria as agreed between O'right and SGS on 13 November 2023.
- Verification Standard: ISO 14067:2018 Greenhouse gases- Carbon footprint of products- Requirements and guidelines for quantification and Guide to Management for Carbon Footprint of Products and Services (Taiwan EPA, 16 Mar. 2020).
- Verification Period: 22 August 2024 to 30 October 2024.

Scope

- GHG information for the following production period was verified : 01 January 2023 to 31 December 2023.
- Title or description of activities : Product carbon footprint verification of the Cradle-to-Grave life cycle GHG emissions manufactured by O'right:
 - Scalp & Hair Reinforcing Shampoo 500 ml
 - O'right Body Lotion (Meadowsweet scented) 1000 ml
 - Moringa Foaming Hand Wash 450 ml
 - Moringa Foaming Hand Wash 1000 ml
 - Caffeine Botanical Scalp Revitalizer 100 ml

- Manufacturing location :
 - O'right Body Lotion (Meadowsweet scented) 1000 ml, Moringa Foaming Hand Wash 450 ml, Moringa Foaming Hand Wash 1000 ml, Caffeine Botanical Scalp Revitalizer 100 ml
 - No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, Taiwan (R.O.C.)
 - Scalp & Hair Reinforcing Shampoo 500 ml :
 - No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, Taiwan (R.O.C.)
- Product Category Rule : Liquefied cosmetics 、 Skin and Hair Cleaning products (No.20-014) (2020.06.02) (Ver. 2.0), MOENV.
- Functional unit : Per 1 ml / 7 ml of Liquefied cosmetics, Skin and Hair Cleaning products. (Single Use)
- Labeled unit : Per Bottle / Pack of Liquefied cosmetics, Skin and Hair Cleaning products. (Sales 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 14067:2018 and Guide to Management for Carbon Footprint of Products and Services (Taiwan EPA, 16 Mar. 2020).
- Data resources : The primary data collection is from manufacturing and operational control phases. The secondary data collection is from Carbon Footprint Information Platform, Ecoinvent 3.
- Life cycle assessment tool and index :
 - Life cycle emissions are calculated by Excel and SimaPro 9.6.0.1.
 - IPCC 2021 AR6 GWP values are applied in this inventory.
- Level of assurance: In accordance with verification criteria and the execution of verification procedures based on bilateral agreements, the process aligns with the materiality requirements and the reasonable assurance level recognized by authorities.
- Materiality : 5%.

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.

Conclusion

O'right provided the GHG assertion based on the requirements of Guide to Management for Carbon Footprint of Products and Services (Taiwan EPA, 16 Mar. 2020) and 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								
Labeled Unit	Per Bottle of Liquefied cosmetics, Skin and Hair Cleaning products. (Sales Unit)								
Functional Unit	Per 1 ml / 7 ml of Liquefied cosmetics, Skin and Hair Cleaning products (Single Use)								
Life cycle GHG emissions									
Declared Unit (Unit: kilograms of CO ₂ e)									Functional Unit emissions (Unit: kilograms of CO ₂ e)
Life Cycle Stage	Labeled unit	Functional unit	Material	Manufacture	Distribution	Use	Disposal	Total	
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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 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 Guide to Assess the Guide to Management for Carbon Footprint of Products and Services (Taiwan EPA, 16 Mar. 2020) and 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:

Victor Tseng

Roya Lo

Sophia Chai

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 O'right Inc., No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City (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.