

達成碳中和宣告確證聲明書

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 完成確證並符合下列標準要求

PAS 2060:2014

簽署人

黃世忠

資深副總裁

日期:2021年12月16日

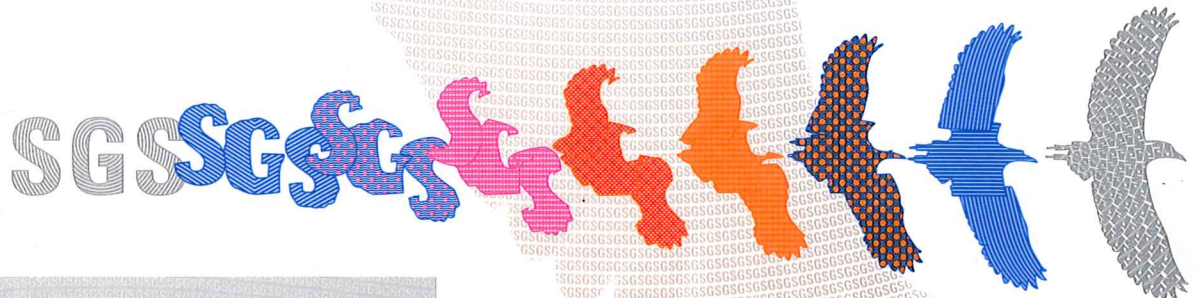
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TGP59-15-2 2101

台灣檢驗科技股份有限公司

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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 之要求執行達成碳中和宣告之確證, 確認符合以下標準要求

PAS 2060:2014

角色與責任

歐萊德管理階層確保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, 並提供支持達成碳中和宣告所需之其他資訊給SGS。

SGS 秉持第三方查證單位之準則, 依據 ISO 14064-3: 2006 之要求, 於2021年11月09日至2021年11月23日期間執行達成碳中和確證活動, 並根據歐萊德適用範圍、目標、準則及達成碳中和宣告, 涵蓋期間自2020年01月01日至2020年12月31日之確證結果, 提出達成碳中和宣告之認可聲明。

確證範圍

SGS 依據與歐萊德之雙邊協議, 確認歐萊德達成碳中和宣告之符合性, 根據 ISO 14064-3:2006 準則提出上述保證聲明涵蓋內容如下:

- 碳中和宣告模式: 模式一
- 碳中和標的: 2020 年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)主建物及其所採購原物料與銷售使用等相關直接及間接排放量。
- 碳足跡量化方法: ISO14064-1:2018
- 總溫室氣體排放量: 14,537.446 公噸二氧化碳當量
- 碳中和執行期: 2020 年 01 月 01 日至 2020 年 12 月 31 日
- 碳中和達成宣告日: 2021 年 12 月 07 日
- 碳中和達成宣告報告書: 歐萊德 2020 年度溫室氣體碳中和報告書 第 2.5 版

確證準則

遵守下列相關標準要求執行承諾碳中和宣告之確證:

- ISO 14064-3
- PAS 2060:2014

確證意見

SGS 以客觀公正之立場, 評估歐萊德達成碳中和宣告之相關內容, 依據確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確證聲明, 無保留意見之列舉。

聲明書編號 TW21/00365PAS, 接續

本次碳中和資訊描述如下：

確證標的	2020 年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)主建物及其所採購原物料與銷售使用等相關直接及間接排放量	
基線碳足跡排放量	14,537.446 公噸二氧化碳當量	
達成溫室氣體減量	14,537.446 公噸二氧化碳當量	
抵換 剩餘排放量	抵換額度方案	Verified Carbon Standard
	抵換額度來源	1. Alkumru Hydroelectric Power Plant 2. 150 MW grid connected Wind Power based electricity generation project in Gujarat, India.
	抵換額度數量	14,538.000 公噸二氧化碳當量
	核可文件編號	1. 7918-440490947-440491068-VCU-045-APX-TR-1-1464-01 012012-31122012-1 2. 9085-66544060-66552263-VCS-VCU-1491-VER-IN-1-292-0 1012017-31122017-0 3. 9088-67291532-67297743-VCS-VCU-1491-VER-IN-1-292-1 8062016-31122016-0

SGS採用風險評估方法為基礎，並依據 PAS 2060:2014 所描述之適用方法學執行確證，確認歐萊德承諾碳中和宣告於2021年12月07達成碳中和。

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。

確證團隊

上述聲明係確證團隊依據公正之查驗過程，針對歐萊德之碳中和達成宣告所提出之聲明。

本確證意見認可聲明之保證期間若有任何資訊之變動或其結果導致無效聲明，歐萊德應於三個月內提出立即矯正措施確保其有效性，或撤回聲明。

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中和宣告之確證結果進行編製，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。

Validation Opinion Statement of Carbon Neutrality Declaration

The Carbon Neutrality Declaration of

Hair O'right International Corporation

No. 18, Gaoping Section, Zhongfeng Road,
Longtan District, Taoyuan City, Taiwan

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

PAS 2060:2014

Authorized by

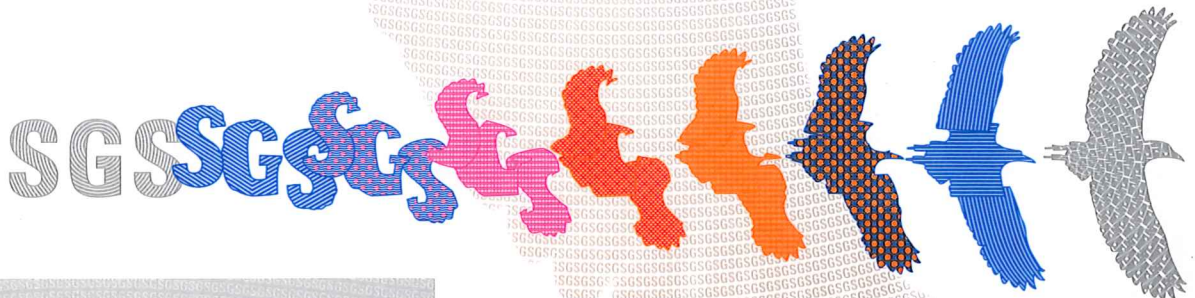
David Huang
Senior Director

Issue Date: 16 December 2021

Version 1

TGP 59-15-2 2101
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Statement TW21/00365PAS, continued

SGS has been commissioned by Hair O'right International Corporation (hereinafter referred to as "O'right"), No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, Taiwan to conduct the carbon neutrality validation of the direct and indirect emissions associated with Hair O'right International Corporation's main building (No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, Taiwan) and its purchased materials, sales and use of its products in year 2020 in accordance with ISO 14064-3:2006 against the requirements of

PAS 2060:2014

Roles and responsibilities

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

It is SGS's responsibility to express an independent carbon neutrality validation opinion on the carbon neutrality subject.

SGS conducted a third party verification of the provided carbon neutrality declaration against the principles of PAS 2060: 2014 in the period 09 November 2021 to 23 November 2021. The validation was based on the scope, objectives and criteria as agreed between O'right and SGS.

Scope

An independent validation conducted by SGS Taiwan of reported carbon neutrality subject, to establish conformance with PAS 2060:2014 principles within the scope of the validation as outlined below.

This engagement covers validation of carbon neutrality subject was established in accordance with the specification of PAS 2060:2014.

- Carbon neutrality model: Model 1
- Carbon neutrality objective: The direct and indirect emissions associated with Hair O'right International Corporation's main building (No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, Taiwan) and its purchased materials, sales and use of its products in year 2020.
- Carbon footprint quantification methodologies: ISO 14064-1:2018
- Carbon neutrality baseline: From 01 January 2020 to 31 December 2020
- Emission reduction objective: 14,537.446 tonnes of CO₂e
- First application period: From 01 January 2020 to 31 December 2020

Statement TW21/00365PAS, continued

- Date of declaration: 07 December 2021
- Carbon neutrality report: O'right carbon neutrality report, (Version 2.5).

Criteria

Criteria against which the verification assessment is undertaken is the principles of PAS 2060:2014.

Conclusion

We conducted our validation with regard to the carbon neutrality of O'right, which included assessment of the company carbon neutrality 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.

The Retired offset credit information is described as below:

Objective		The direct and indirect emissions associated with Hair O' right International Corporation' s main building (No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, Taiwan) and its purchased materials, sales and use of its products in year 2020
Baseline Emission		14,537.446 tonnes of CO ₂ e
Achievement of GHG emissions reductions		14,537.446 tonnes of CO ₂ e
Offsetting residual GHG emissions	Offset quota program	Verified Carbon Standard
	Sources of credit offset	1. Alkumru Hydroelectric Power Plant 2. 150 MW grid connected Wind Power based electricity generation project in Gujarat, India.
	Retired offset carbon credits	14,538.000 tonnes of CO ₂ e
	Offset credit serial number	1. 7918-440490947-440491068-VCU-045-AP X-TR-1-1464-01012012-31122012-1 2. 9085-66544060-66552263-VCS-VCU-1491-VER-IN-1-292-01012017-31122017-0 3. 9088-67291532-67297743-VCS-VCU-1491-VER-IN-1-292-18062016-31122016-0

In SGS's opinion, the presented carbon neutrality declaration :

- is materially correct and is a fair representation of the carbon neutrality data and information, and
- is prepared in accordance with PAS 2060:2014 in relation to carbon footprint quantification, monitoring and reporting.

Statement TW21/00365PAS, continued

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.

This statement shall be valid for a maximum period of one year. Should any change or event occur that could invalidate the declaration, the entity shall either take corrective action coming into effect within no more than three months to restore validity, or withdraw the declaration.

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 neutrality Declaration may be consulted at Hair O'right International Corporation, No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City, 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.