

查驗意見編號 TW24/00594GG

SGS

溫室氣體查驗意見

2023 年溫室氣體排放資訊

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 14064-3:2019 完成查驗並符合下列標準要求

ISO 14064-1:2018

直接溫室氣體排放量

74.4311 公噸二氧化碳當量

間接溫室氣體排放量

11,283.1891 公噸二氧化碳當量

直接與間接溫室氣體總排放量

11,357.620 公噸二氧化碳當量

簽署人



鮑柏宇

管理與保證事業群副總裁

日期: 2024年09月03日

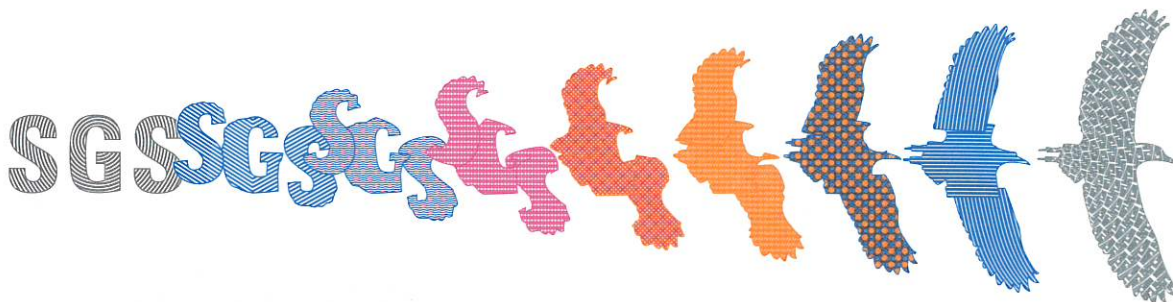
版次:1

TGP56B-15-1 2404

台灣檢驗科技股份有限公司

新北市五股區(新北產業園區)五工路 136 之 1 號

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



【全廠/集團各類別溫室氣體排放量】

單位：公噸二氧化碳當量

報告邊界		溫室氣體排放量	
類別	內容說明		
直接溫室氣體排放	固定燃燒直接排放	25.5167	
	移動燃燒直接排放	5.2964	
	工業製程直接製程排放及移除	0.1350	
	人為系統中溫室氣體釋放產生直接逸散排放	43.4830	
	土地利用變更和森林直接排放和移除	0.0000	
間接溫室氣體排放	輸入能源溫室氣體排放	輸入電力的間接排放	39.3937
	運輸溫室氣體排放	上游原料運輸	250.7469
		下游原料運輸	
		員工通勤	
		商務旅行	
		廢棄物運輸	
	組織使用產品溫室氣體排放	原料採購(所有原料與物料以及輔助品)	574.2558
		能源間接(汽柴油、電力、自來水)	
		廢棄物處理	
	使用來自於組織產品溫室氣體排放	產品使用階段產生之排放	10,418.7927
其他來源溫室氣體排放	未揭露	--	
直接與間接溫室氣體總排放量		11,357.620	

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(以下簡稱歐萊德國際股份有限公司), 桃園市龍潭區中豐路高平段18號, 達成雙邊協議, 依據ISO 14064-3:2019之要求執行直接與間接溫室氣體排放量之查驗, 查驗意見內容說明如下:

角色與責任

- 歐萊德管理階層確保組織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。
- 簽約時間: SGS 秉持第三方查驗單位之準則, 依據 2022 年 11 月 04 日簽訂雙邊協議
- 查驗準則:
 - ISO 14064-1:2018 溫室氣體—第 1 部: 組織層級溫室氣體排放與移除之量化及報告附指引之規範
- 查驗期間: 2024 年 06 月 03 日 至 2024 年 06 月 28 日

查驗範圍

- 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
- 包含廠區:

廠區	活動範圍地理位置
歐萊德	桃園市龍潭區中豐路高平段 18 號

- 排放溫室氣體種類: 二氧化碳(CO₂)、甲烷(CH₄)、氧化亞氮(N₂O)、氫氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF₆)、三氟化氮(NF₃)
- 全球暖化潛勢(GWP)引用 IPCC 2021 第 6 次評估報告之全球暖化潛勢值
- 排放係數資料庫來源:
 - 直接溫室氣體排放: 溫室氣體排放係數管理表 6.0.4 版.
 - 間接溫室氣體排放:
 - 輸入能源之電力排放係數引用經濟部能源局 2024 年公布之 2023 年電力排碳係數: 0.494 公斤二氧化碳當量/度計算
 - 二級資料庫引用產品碳足跡資訊網、SimaPro 9.6.0.1.
- 保證等級: 依據查驗準則及雙邊協議執行查驗程序, 針對歐萊德於溫室氣體聲明所提查驗證據顯示
 - 類別一及類別二之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。
 - 類別三至六為有限保證等級。
- 實質性差異門檻判斷準則: 5%
- 盤查清冊版本次: 20240628
- 盤查報告書版本次: 20240628
- 查驗意見之預期使用者: 組織自行使用

查驗目標

SGS獨立客觀的取得支持溫室氣體聲明揭露資訊的佐證，確保報告資訊符合準確性、完整性、一致性及透明度之準則，其內容包含錯誤或遺漏之項目。

結論

SGS 採用以風險評估為基礎之方法，確保並控管溫室氣體排放資訊揭露風險；規劃及執行查驗流程，包含行前評估、取樣計畫、證據之蒐集，取得查驗意見需要之資訊、說明及相關佐證，確保溫室氣體聲明中的現場溫室氣體排放量無實質的錯誤聲明。

- 查驗數據結果：
 - 溫室氣體總排放量為 11,357.620 公噸二氧化碳當量
 - 生質燃燒之二氧化碳排放量為 0.0000 公噸二氧化碳當量

【全廠/集團各類別溫室氣體排放量】

單位：公噸二氧化碳當量

報告邊界		溫室氣體排放量	
類別	內容說明		
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	移動燃燒直接排放	5.2964	
	工業製程直接製程排放及移除	0.1350	
	人為系統中溫室氣體釋放產生直接逸散排放	43.4830	
	土地利用變更和森林直接排放和移除	0.0000	
間接溫室氣體排放	輸入能源溫室氣體排放	39.3937	
	運輸溫室氣體排放	上游原料運輸	250.7469
		下游原料運輸	
		員工通勤	
		商務旅行	
	組織使用產品溫室氣體排放	廢棄物運輸	574.2558
		原料採購(所有原料與物料以及輔助品)	
		能源間接(汽柴油、電力、自來水)	
		廢棄物處理	

使用來自於組織產品溫室氣體排放	產品使用階段產生之排放	10,418.7927
其他來源溫室氣體排放	未揭露	--
直接與間接溫室氣體總排放量		11,357.620

- 查驗意見：SGS 根據下述狀況，提出修正後無保留意見之查驗意見。
 - 查驗者有充分且適當的證據支持實質的排放量、移除量或儲存。
 - 查驗者針對實質的排放量、移除量或儲存採取適當的準則。
 - 當查驗者擬依賴相關管制時，管制之有效性已經過評估。
 - 查驗者採用 ISO 14064-1:2018 準則，經查驗有以下發現事項，然經調整修正後，無產生實質性錯誤。
 - 部分排放源之排放係數技術方法選擇有所調整，並補充佐證文件，如：冷媒、化糞池逸散、下游運輸、廢容器回收。

- 保留限制：
 - n/a

保密性聲明

此報告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

此報告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、誠實進行查驗作業。絕無虛偽不實，如有違反，就政府機構所受損失願負連帶賠償責任之外，並接受主管機關依法令所為之行政處分及刑事處罰。

所有查驗人員瞭解如自身受政府機關委任從事公務，亦屬於刑法上之公務員，並瞭解刑法上圖利罰、公務員登載不實偽造公文書及貪污治罪條例之相關規定，如有違反，亦為刑法及貪污治罪條例之適用對象，願受最嚴厲之法律制裁。

本公司與受查驗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。如有違反前述事實情事，經主管機關查證屬實時，此報告及附件內容願接受主管機關判定為無效之處分。

查驗團隊

上述意見係查驗團隊依據公正之查驗過程所提出之意見。

主導查驗員：

吳冠瑜

查 驗 員：

孔宇萱

郭意如

陳宏璋

備註：本查驗意見遵照 SGS 溫室氣體查驗服務條款要求 http://www.sgs.com/terms_and_conditions.htm，意見內容由台灣檢驗科技股份有限公司依據溫室氣體聲明之查驗結果進行編製，業經客戶同意後發行。本查驗意見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。

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2023 of

O'right Inc.

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

has been verified in accordance with ISO 14064-3:2019 as
meeting the requirements of



ISO 14064-1:2018

Direct emissions

74.4311 tonnes of CO₂e

Indirect emissions

11,283.1891 tonnes of CO₂e

Direct emissions and indirect emissions

11,357.620 tonnes of CO₂e

Authorized by

Stephen Pao

Business Assurance Director

Date: 03 September 2024

Version 1

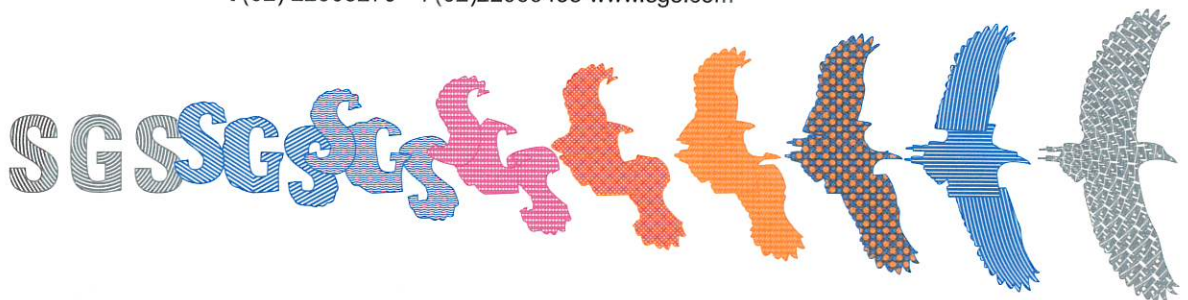
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SGS Taiwan Ltd.

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



The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions	
Inventory categories	Description		
Direct emissions	Direct emissions from stationary combustion	25.5167	
	Direct emissions from mobile combustion	5.2964	
	Direct process emissions and removals from industrial processes	0.1350	
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	43.4830	
	Direct emissions and removals from land use, land use change and forestry	0.0000	
Indirect emissions	Imported energy	Imported Electricity	39.3937
	Transportation	Upstream transportation and distribution for goods.	250.7469
		Downstream transportation and distribution for goods.	
		Business travel	
		Employee commuting	
		Waste transportation	
	Products used by an organization	Fuel- and energy- related activities (not included in category 1 or category 2)	574.2558
		Waste treatment	
		Tap water consumption	
		Purchased Goods	
Associated with the use of products from the organization	Emissions generated during the use of the product	10,418.7927	
Other sources	Undisclosed	--	
Direct emissions and indirect emissions		11,357.620	

SGS has been contracted by O' right Inc. (hereinafter referred to as "O' right"), No. 18, Gaoping Section, Zhongfeng Road, Longtan District, for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by O' right Inc. hereinafter referred to as ("O' right"), No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City (R.O.C.), in the GHG Statement in the form of GHG report.

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 GHG emissions information and the reported GHG emissions.
- The verification was based on the verification scope, objectives and criteria as agreed between O' right and SGS on 04 November 2022.
- Verification Criteria: ISO 14064-1:2018.
- Verification Period: 03 June 2024 to 28 June 2024.

Scope

- GHG information for the following period was verified: 01 January 2023 to 31 December 2023
- Location/boundary of the activities:
 - No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City (R.O.C.)
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4).
 - Indirect emissions:
 - Electricity emission factor is 0.494 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2024).
 - The secondary database has Carbon Footprint Information Platform, SimaPro 9.6.0.1.
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.
- Materiality : 5%

- The version of inventory sheet: 20240628
- The version of GHG statement: 20240628
- Intended user of the verification opinion: Private.

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

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

Conclusion

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions. We planned and performed our work to obtain the information, explanations and evidence that the GHG emissions are free from material misstatement.

- The greenhouse gas emissions is 11,357.620 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Direct emissions	Direct emissions from stationary combustion	25.5167
	Direct emissions from mobile combustion	5.2964
	Direct process emissions and removals from industrial processes	0.1350
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	43.4830
	Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy Imported Electricity	39.3937

	Transportation	Upstream transportation and distribution for goods.	250.7469
		Downstream transportation and distribution for goods.	
		Business travel	
		Employee commuting	
		Waste transportation	
	Products used by an organization	Fuel- and energy- related activities (not included in category 1 or category 2)	574.2558
		Waste treatment	
		Tap water consumption	
		Purchased Goods	
	Associated with the use of products from the organization	Emissions generated during the use of the product	10,418.7927
Other sources	Undisclosed	--	
Direct emissions and indirect emissions			11,357.620

- The opinion of SGS is modified in accordance with the following described circumstances.
 - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - The verifier applies appropriate criteria for the material emissions, removals, or storage.
 - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
 - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - The selection of emission factor technical methods for some emission sources has been adjusted, and supporting documents have been supplemented, such as refrigerant, fugitive emissions, downstream transportation, recycling.
- Retention Limitation:
 - n/a

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.

This opinion shall be interpreted with the GHG statement of O' right as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of year 2023 of clients.

Lead Verifier: *William Wu*

Verifier: *Finn Han Mark Kong*

Oliver Chen

Note: This opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse 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 opinion, the findings and the supporting GHG Assertion may be consulted at O'RIGHT INC., No. 18, Gaoping Section, 13 Gaopingli, Zhongfeng Road, Longtan District, Taoyuan, This opinion 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.