

# 碳足跡查證聲明書

查證標的產品  
歐萊德原木牙膏

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

32544 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 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

鮑柏宇

知識與管理事業群副總經理

版次:1

聲明書發證日期：2023年12月21日

聲明書有效日期：2025年12月20日

TGP57-15-16 2207

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>





產品名稱	歐萊德源木牙膏					
功能單位	95mL/條					
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: 公斤二氧化碳當量)						
生命週期階段	原料	製造	配銷	使用	廢棄處理	總和
歐萊德源木牙膏 95mL/條	0.411	0.266	0.013	0.030	0.007	0.73



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之要求執行服務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及ISO 14064-3:2006 標準, 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2023年09月07日至2023年09月22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及ISO 14064-3:2006 標準, 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:
  - 歐萊德源木牙膏 95mL/條
- 產品類別規則: 無
- 功能單位: 95mL/條
- 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 14067:2018 之規範。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 9.5.0.0
- 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
- 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：2022 年 01 月 01 日至 2022 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 及 ISO 14064-3:2006 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	歐萊德源木牙膏					
功能單位	95mL/條					
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: 公斤二氧化碳當量)						
生命週期階段	原料	製造	配銷	使用	廢棄處理	總和
歐萊德源木牙膏 95mL/條	0.411	0.266	0.013	0.030	0.007	0.73



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 標準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：

陳品岐

查證員：

羅雅之

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](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  
**O'right Toothpaste N° Zero**

which is calculated by

**O'right Inc.**

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

Stephen Pao

Knowledge Deputy General Manager

Version 1

Issue Date: 21 December 2023

Valid Date: 20 December 2025

TGP57-15-16 2207

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 TW23/00628CFP, continued

Product Name	O'right Toothpaste N° Zero					
Functional Unit	95mL/tube					
Life cycle GHG emissions						
Functional Unit emissions (Unit: kilograms of CO <sub>2</sub> e)						
Life Cycle Stage	Material	Manufacture	Distribution	Use	Disposal	Total
O'right Toothpaste N° Zero 95mL/tube	0.411	0.266	0.013	0.030	0.007	0.73



SGS has been commissioned by O'right Inc. (hereinafter referred to as "O'right"), No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City (R.O.C.) to conduct the life cycle Greenhouse Gas (hereinafter referred to as "GHG") emissions verification of O'right Toothpaste N° Zero 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 and ISO 14064-3: 2006 in the period 07 September 2023 to 22 September 2023. 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 and ISO 14064-3:2006 principles within the scope of the verification as outlined below.

- Title or description of activities : Product carbon footprint verification of the Cradle-to-Grave life cycle GHG emissions of O'right Toothpaste N° Zero.
- Product Category Rule : Nil.
- Functional unit : 95mL/tube.



## Statement TW23/00628CFP, continued

- Declared unit : Nil.
- 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. 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 Information Platform, Ecoinvent 3.
- Life cycle assessment tool and index :
  - Life cycle emissions are calculated by Excel and SimaPro 9.5.0.0.
  - IPCC 2021 AR6 GWP values are applied in this inventory.
- Manufacturing location :
  - No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan
- GHG information for the following production period was verified : 01 January 2022 to 31 December 2022.
- 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 and ISO 14064-3:2006.

### 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 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.



Statement TW23/00628CFP, continued

The GHG emission of each product is described as below:

Product Name	O'right Toothpaste N° Zero					
Functional Unit	95mL/tube					
Life cycle GHG emissions						
Functional Unit emissions (Unit: kilograms of CO <sub>2</sub> e)						
Life Cycle Stage	Material	Manufacture	Distribution	Use	Disposal	Total
O'right Toothpaste N° Zero 95mL/tube	0.411	0.266	0.013	0.030	0.007	0.73

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 O'right Toothpaste N° Zero 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.

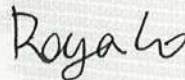
**Verifier Group**

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

Lead Verifier:



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](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.