

達成碳中和宣告查證聲明書

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

經本公司依據 ISO 14064-3:2006 完成查證並符合下列標準要求

PAS 2060:2014

簽署人

鮑柏宇

知識與管理事業群副總經理

日期:2024年01月30日

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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

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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), 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 之要求執行達成碳中和宣告之查證, 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碳中和資訊系統之發展、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2023年11月06日至2023年11月28日期間執行達成碳中和查證活動, 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2022年01月01日至2022年12月31日之查證結果, 提出達成碳中和宣告之認可聲明。

查證範圍

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 基本模式
- 碳中和標的: 2022 年歐萊德國際股份有限公司組織型溫室氣體排放量
- 溫室氣體量化方法: ISO 14064-1:2018 溫室氣體-第一部分: 規範組織層級溫室氣體排放量和清除量的量化和報告
- 總溫室氣體排放量: 10,061.872 公噸二氧化碳當量
- 碳中和執行期: 2022 年 01 月 01 日至 2022 年 12 月 31 日
- 碳中和達成宣告日: 2023 年 12 月 31 日
- 碳中和達成宣告報告書: 歐萊德國際股份有限公司 2022 年溫室氣體碳中和達成報告書(第 1.0 版)

查證準則

遵守下列相關標準要求執行承諾碳中和宣告之查證:

- ISO 14064-3:2006
- PAS 2060:2014
- 行政院環境保護署-碳中和實施參考規範

查證意見

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。

本次碳中和資訊描述如下：

| | | | |
|----------------|-----------------------------|--|--|
| 查證標的 | 2022 年歐萊德國際股份有限公司組織型溫室氣體排放量 | | |
| 達成之溫室氣體/碳足跡減量 | 10,061.872 公噸二氧化碳當量 | | |
| 剩餘之溫室氣體/碳足跡排放量 | 0.00 公噸二氧化碳當量 | | |
| 抵換 剩餘排放量 | 抵換額度方案 | 聯合國碳抵換平台(United Nations Framework Convention on Climate Change) | |
| | 抵換額度來源 | Yunnan Lincang Zhenai Hydropower Project - Energy industries (renewable) | |
| | 抵換額度數量 | 10,079 公噸二氧化碳當量 | |
| | 核可文件編號 | VC28752/2023 | |

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查證，確認歐萊德依據PAS 2060:2014，執行期自2022年01月01日開始，並已於2023年12月31日達成2022年歐萊德國際股份有限公司組織型溫室氣體排放量碳中和。

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。

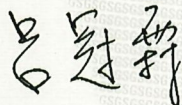
利益衝突迴避聲明

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。

查證團隊

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

主導查驗員：



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。

Verification Opinion Statement of Carbon Neutrality Declaration

The Carbon Neutrality Declaration of

O'right Inc.

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

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

PAS 2060:2014

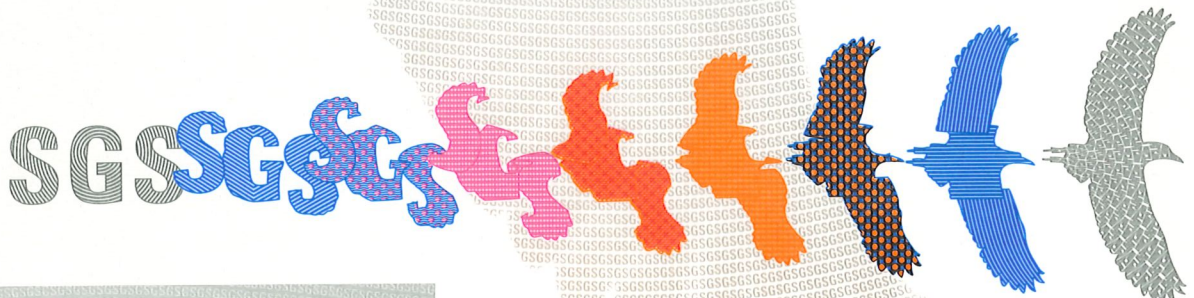
Authorized by

Stephen Pao
Knowledge Deputy General Manager
Issue Date: 30 January 2024

Version 1

TGP 59-15-2 2207
SGS Taiwan Ltd.

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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 carbon neutrality verification of Organizational GHG Emissions of O'right Inc. in 2022 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 verification 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 06 November 2023 to 28 November 2023. The verification was based on the scope, objectives and criteria as agreed between O'right and SGS.

Scope

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

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

- Carbon neutrality model: Model 1 - Basic Model
- Carbon neutrality objective: Organizational GHG Emissions of O'right Inc. in 2022
- The methodologies for GHG quantification: ISO 14064-1:2018
- Carbon neutrality baseline period: From 01 January 2018 to 31 December 2018
- Emission reduction objective: 10,061.872 tonnes of CO₂e
- First application period: From 01 January 2022 to 31 December 2022
- Expected date of declaration: 31 December 2023
- Carbon neutrality report: Organizational GHG Emissions of O'right Inc. in 2022 carbon neutrality report (Version 1)

Statement TW24/00027PAS, continued

Criteria

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

Conclusion

We conducted our verification 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 carbon neutrality information is described as below:

| | | |
|---|-------------------------------|--|
| Objective | | Organizational GHG Emissions of O’right Inc. in 2022 |
| Achievement of GHG emissions reductions | | 10,061.872 tonnes of CO ₂ e |
| Residual GHG emissions | | 0.000 tonnes of CO ₂ e |
| Offsetting residual GHG emissions | Offset program | United Nations Framework Convention on Climate Change |
| | Sources of credit offset | Yunnan Lincang Zhenai Hydropower Project - Energy industries (renewable) |
| | Retired offset carbon credits | 10,079 tonnes of CO ₂ e |
| | Offset credit serial number | VC28752/2023 |

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 neutrality 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.

Statement TW24/00027PAS, continued

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 carbon neutrality declaration of clients.

Lead Verifier:

Kyle Lu.

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 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.

This Statement is not valid without the full verification scope, objectives, criteria and findings available on the Statement.