

## 達成碳中和宣告查證意見書

### 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 14064-3:2019 完成查證並符合下列標準要求

### PAS 2060:2014

簽署人



鮑柏宇  
管理與保證事業群副總裁  
日期:2024年11月21日

版次:1

TGP59-15-2 2406  
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.tw

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 14064-3:2019 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

- 歐萊德負責管理碳中和資訊系統之記錄收集、維護和盤查報告的揭露, 包括碳中和資訊、排放量計算和判斷的報告。
- 簽約時間: SGS 秉持第三方查驗單位之準則, 依據 2024 年 01 月 29 日簽訂雙邊協議
- 查證準則: PAS 2060:2014
- 查證區間: 2024年09月03日至2024年09月26日

### 查證範圍

- 碳中和標的: 2023 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/碳足跡量化方法: 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
- 碳中和基線期間: 2018 年 01 月 01 日至 2018 年 12 月 31 日
- 碳中和第六執行期: 2023 年 01 月 01 日至 2023 年 12 月 31 日
- 總溫室氣體排放量: 11,318.226 公噸二氧化碳當量
- 碳中和達成宣告日: 2024 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2023年溫室氣體碳中和達成報告書(第1.0版)

### 結論

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, 並提出一份查證意見。

本次碳中和資訊描述如下:

查證標的	2023 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	11,318.226 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	Verified Carbon Standard (VCS)
	抵換額度來源	150 MW grid connected Wind Power based electricity generation project in Gujarat, India Energy industries (renewable/non-renewable sources)



	抵換額度數量	11,319 公噸二氧化碳當量
	核可文件編號	9085-66552264-66563582-VCS-VCU-1491-VER-IN-1-292-01012017-31122017-0
抵換後之剩餘溫室氣體/碳足跡排放量		0.000 公噸二氧化碳當量

SGS 採用風險評估方法為基礎，確保並控管碳中和資訊揭露風險；規劃及執行查證流程，包含行前評估、取樣計畫、證據之蒐集，取得查證意見需要之資訊、說明及相關佐證，確保碳中和聲明中的溫室氣體排放量及相關資訊無實質的錯誤聲明。

查證意見：SGS 根據下述狀況，提出無保留意見之查驗意見。

- 查證者有充分且適當的證據支持實質的排放量、移除量、減量及抵換。
- 查證者針對實質的排放量、移除量、減量及抵換採取適當的準則。
- 當查證者擬依賴相關管制時，管制之有效性已經過評估。
- 查證者採用 PAS 2060:2014 準則公平性地陳述碳中和數據及資訊，且 SGS 取得支持實質的排放量、移除量、減量及抵換量之適當佐證。

#### 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。

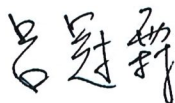
#### 利益衝突迴避聲明

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意見。

主導查驗員：



備註：本查證意見遵照 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)，意見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 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 14064-3:2019 as meeting the requirements of

## PAS 2060:2014

Authorized by



Stephen Pao  
Business Assurance Director

Issue Date: 21 November 2024

Version 1

TGP 59-15-2 2406  
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.tw

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 2023 in accordance with ISO 14064-3:2019 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.
- Contract Date: The verification was based on the verification scope, objectives and criteria as agreed between O'right and SGS on 29 January 2024.
- Verification Specification: PAS 2060: 2014
- Verification Period: 03 September 2024 to 26 September 2024

### **Scope**

- Carbon neutrality objective:  
Organizational GHG Emissions of O'right Inc. in 2023
- The methodologies for GHG quantification: ISO 14064-1:2018
- Carbon neutrality baseline period: From 01 January 2023 to 31 December 2023
- First application period: From 01 January 2018 to 31 December 2018
- Sixth application period: From 01 January 2023 to 31 December 2023
- Carbon neutrality period: From January 2023 to December 2023
- GHG Emission reductions objective: 11,318.226 tonnes of CO<sub>2</sub>e
- Expected date of declaration: 31 December 2024
- Carbon neutrality report: Organizational GHG Emissions of O'right Inc. in 2023 carbon neutrality report (Version 1).

### **Criteria**

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

### **Level of Assurance**

- The level of assurance agreed is Reasonable.



### Materiality

- The materiality required of the verification was considered by SGS to be 5% based on the needs of the intended user.

### 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 2023	
Achievement of GHG emissions reductions	11,318.226 tonnes of CO <sub>2</sub> e	
Residual GHG emissions	0.000 tonnes of CO <sub>2</sub> e	
Offsetting residual GHG emissions	Offset program	Verified Carbon Standard (VCS)
	Sources of credit offset	150 MW grid connected Wind Power based electricity generation project in Gujarat, India Energy industries (renewable/non-renewable sources)
	Retired offset carbon credits	11,319 tonnes of CO <sub>2</sub> e
	Offset credit serial number	9085-66552264-66563582-VCS-VCU-1491-VE R-IN-1-292-01012017-31122017-0
Net Result	0.000 tonnes of CO <sub>2</sub> e	

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting the carbon neutrality 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 carbon neutrality. We planned and performed our work to obtain the information, explanations and evidence that the carbon neutrality is free from material misstatement.

Verification Opinion: the opinion of SGS is unmodified in accordance with the following described circumstances.

- The auditor has sufficient and appropriate evidence to support the material emissions, removals, reductions or offsetting.
- The auditor applies appropriate criteria for the material emissions, removals, reductions or offsetting.



- When the auditor intends to rely on relevant controls, the effectiveness of those controls has been assessed.
- The auditor applies the PAS 2060:2014 to fairly present carbon neutrality data and information, and SGS obtains appropriate supporting evidence for material emissions reductions or offsetting.

### **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 opinions coincide with auditing process with fairness and impartiality and aim at the carbon neutrality declaration of clients.

Lead Verifier:

*Kyle Lu.*

Note: This Opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for carbon neutrality 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 Neutrality Declaration may be consulted at O'right Inc., No. 18, Gaoping Section, Zhongfeng Road, Longtan District, Taoyuan City (R.O.C.). 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.