
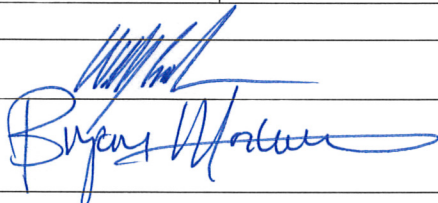
	Policy	Ref No.	IDFL - PL - 4.2
		Version	3.0
	IDFL Audits and Certifications Impartiality Policy	Date	13 Aug 2021
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Prepared by Management Rep.	Bill Kuo	This manual is property of IDFL. No corrections / amendments are to be made except by authorized personnel.	
Approved by Managing Director	Bryan Mortensen		
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IDFL AUDITS AND CERTIFICATIONS IMPARTIALITY POLICY	IDFL 稽核和驗證公正性政策
<p>IDFL personnel and top management fully understand the importance of impartiality in undertaking its audit and certification activities. IDFL will therefore ensure that all its dealings with clients or potential clients operate to safeguard objectivity and remain impartial in a non-discriminatory manner.</p> <p>To ensure that impartiality is both maintained, and can be demonstrated, the following principles have been established:</p> <ul style="list-style-type: none"> • IDFL is committed to adhering to accreditation standard's (such as ISO/IEC 17065) policies and procedures in certification activities. • IDFL personnel are committed to a set of core values and a code of conduct that includes integrity and other ethical practices (i.e. anti-bribery and anti-corruption). • IDFL is committed to providing professional audits and certification services by ensuring activities are carried out independently and impartially. All evaluation personnel and top management are committed to impartiality and confidentiality. IDFL certificates are only issued following a review by an independent, authorized and competent member of the management team who has not been involved in the evaluation, to ensure that no interest shall predominate. • IDFL is committed to not offering certification services to clients for which it provides the same consultancy services. • IDFL does not have (and will not form) any relationships with companies who offer consultancy or other services that can be construed as having an impact on the certification services. 	<p>IDFL 人員和高層管理人員充分理解在開展稽核和驗證活動時保持公正性的重要性。因此，IDFL 將確保其與客戶或潛在客戶的所有交易均以非歧視性方式維護客觀性並保持公正性。</p> <p>為確保公正性得到維護和證明，制定了以下原則：</p> <ul style="list-style-type: none"> • IDFL 承諾於在驗證活動中致力遵守認證標準（例如 ISO/IEC 17065）的政策和程序。 • IDFL 人員承諾致力於一套核心價值觀和行為準則，其中包括誠信和其他道德實踐（即反賄賂和反腐敗）。 • IDFL 通過確保活動的獨立性和公正性來提供專業的稽核和驗證服務。所有評估人員和最高管理層都承諾致力於維護保密和公正性。IDFL 證書僅在管理團隊中未參與評估且獨立、授權和稱職的成員審查後頒發，以確保沒有被利益所主導。 • IDFL 承諾不向為其提供諮詢服務的客戶也提供相同方案的驗證服務。 • IDFL 與提供諮詢或其他可被視為對驗證服務產生影響的服務的公司沒有（也不會形成）任何關係。

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<ul style="list-style-type: none"> • Individuals employed by or otherwise contracted by IDFL are required to inform, declare and refuse to be involved in audit and/or certification activities that may present a potential conflict of interest. IDFL will use the information to identify any threats to impartiality and will not use that individual in any capacity unless it can be determined that there is no conflict of interest. IDFL will not allocate an individual to evaluation activities where any past relationship has existed, except where, at the discretion of the Audits and Certification Manager or Managing Director, a past relationship has exceeded a minimum of 2 years. • Auditors and others involved in the certification process are not and will not be put under any pressure and will not be influenced in any way to come to a particular conclusion regarding the result of an evaluation. <p>IDFL Managing Director, Managers, Personnel and others involved in the audits and certification process understand the importance of impartiality in undertaking its certification activities.</p>	<ul style="list-style-type: none"> • IDFL 僱用或以其他方式與其簽約的個人必須通知、聲明並拒絕參與可能存在潛在利益衝突的稽核和/或驗證活動。IDFL 將使用該信息來識別對公正性的任何威脅，並且不會以任何身份使用該個人，除非可以確定不存在利益衝突。IDFL 不會分派個人參與過去存在任何關係的評估活動，除非，經過稽核和驗證經理或董事總經理確認過去的關係已至少超過 2 年。 • 稽核員和參與驗證過程的其他人員現在與將來都不會受到任何壓力，也不會受任何方式影響以致評估結果得出特定的結論。 <p>IDFL 董事總經理、經理、人員和其他參與稽核和驗證過程的人員了解公正性在開展驗證活動時的重要性。</p>
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CEO 執行長	
Managing Director	
董事總經理	